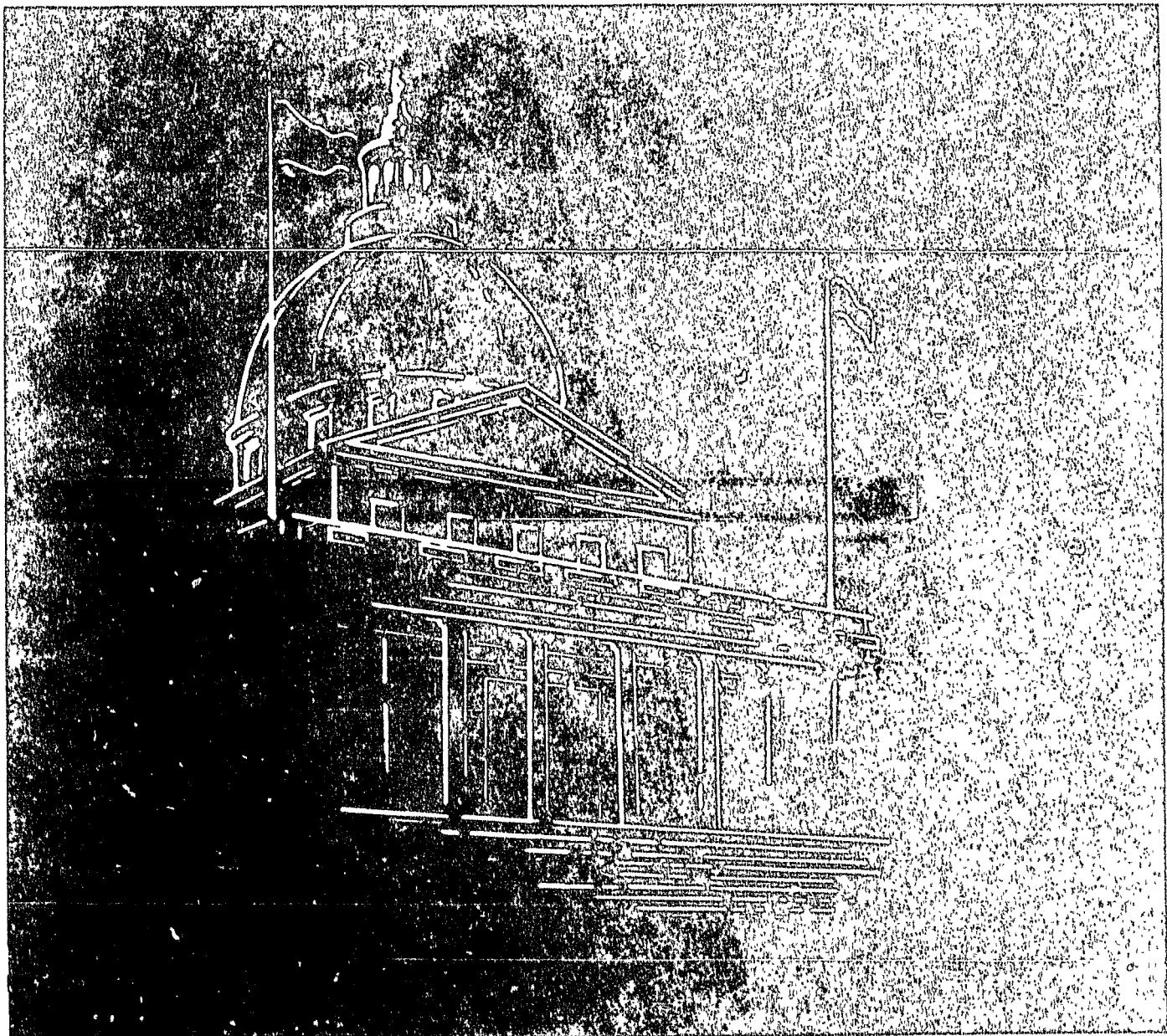


CITY GOVERNMENT FINANCES IN 1977-78

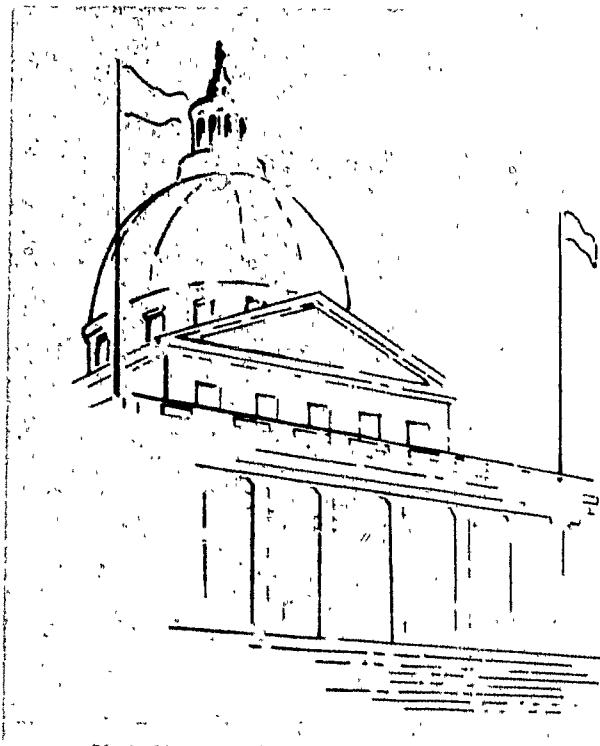
GF 78 No. 4



U.S. Department of Commerce
BUREAU OF THE CENSUS



GOVERNMENT FINANCES/GF 78 No. 4



CITY GOVERNMENT FINANCES IN 1977-78

Issued March 1980

U.S. Department of Commerce
Philip M. Klutznick, Secretary

BUREAU OF THE CENSUS
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BUREAU OF THE CENSUS

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INTRODUCTION

Municipalities in the United States received \$80.1 billion from all revenue sources and made expenditures totaling \$77.3 billion in fiscal year 1977-78. Total revenue increased \$6.3 billion or 8.6 percent and expenditure was \$6.7 billion or 9.5 percent larger than the previous fiscal year.

General revenue of city governments, which excludes utility, liquor store, and employee-retirement amounts, was \$65.5 billion in 1977-78 compared with \$60.9 billion a year earlier.

General expenditure—i.e., spending other than for utility, liquor store, and employee-retirement purposes—totaled \$61.0 billion in 1977-78 which is an increase of \$4.8 billion from 1976-77.

National totals on the finances of cities are presented in tables 1 and 2. Amounts shown pertain to municipal fiscal years which closed within the 12 months ended June 30 of the later year specified in the column heading.

Table 3 shows a distribution of financial amounts by city-size groups, based on 1977 population estimates.¹ Per capita amounts, by city-size groups, appear in table 4.

GENERAL REVENUE

City governments have been receiving an increasing proportion of their general revenue from Federal grants-in-aid. During the past decade, Federal aid paid directly to cities has increased from 4.7 to 15.6 percent of total city general revenue. There has been a concomitant decline in the percentage from property taxes, which decreased from 34.5 to 24.9 percent during the same period. The proportion derived from nonproperty taxes remained steady at about 16-18 percent, while the proportion from charges and miscellaneous sources has decreased slightly (18.5 to 18.1 percent).

City-imposed taxes yielded \$27.8 billion in fiscal 1977-78 or about 42.5 percent of all general revenue of city governments. Property taxation continued as the predominant tax revenue source supplying \$16.3 billion. Other municipal tax amounts, as shown in table 1, consisted of approximately \$4.0 billion from general sales and gross receipts taxes, \$2.5 billion from selective sales taxes, \$3.3 billion from income taxes, and \$1.7 billion from licenses and miscellaneous other taxes.

Municipalities received about \$14.5 billion from State governments in fiscal 1977-78. This, together with sums received directly from the Federal Government and from other local governments (mainly counties), made the total of city intergovernmental revenue \$25.8 billion, or about 39.4 percent of general revenue from all sources. Included in this total is \$2.5 billion in general revenue sharing funds distributed by the Federal Government to municipalities under the State and Local Fiscal Assistance Act of 1972.

Sources other than taxes and intergovernmental revenue supplied \$11.8 billion of municipal general revenue in fiscal 1977-78. This amount included \$7.7 billion from current charges (other than for utility services, classed separately as utility revenue).

The following tabulation illustrates the distribution of municipal government revenue in fiscal 1977-78.

Item	Amount (millions of dollars)	Percent	Percent increase from prior fiscal year
Revenue from all sources	80,125	100.0	8.6
Intergovernmental revenue.	25,833	32.2	6.9
Revenue from own sources	54,292	67.8	9.4
General revenue from own sources	39,654	49.5	7.9
Taxes.	27,830	34.7	6.8
Charges and miscellaneous general revenue	11,824	14.8	10.7
Utility revenue	12,287	15.3	15.0
Liquor stores revenue.	214	0.3	0.9
Insurance trust revenue.	2,136	2.7	8.4

GENERAL EXPENDITURE

As indicated below, education takes a larger share of city expenditure than any other function, even though most of this spending is by the small fraction of municipal governments (including New York City and some other very large units) that directly administer local public schools. In most cities, public schools are administered by independent school districts, for which financial data are not included in this report.

Following is a summary functional distribution of municipal governments' general expenditure in fiscal 1977-78:

¹ Size-class distributions of municipal governments, together with related 1975 population figures, are shown nationally and for States and metropolitan areas in the 1977 Census of Governments, Volume 1: Governmental Organization.

INTRODUCTION

Function	Amount (millions of dollars)	Percent	Per capita amount (dollars)
Total general expenditure	60,964	100.0	439.99
Education	7,973	13.1	57.54
Police protection	6,991	11.5	50.46
Public welfare	4,357	7.1	31.45
Highways.	4,740	7.8	34.20
Sewerage.	4,054	6.6	29.26
Fire protection	3,855	6.3	27.82
Interest on general debt	2,869	4.7	20.71
Parks and recreation	2,798	4.6	20.19
Hospitals.	2,591	4.3	18.70
Sanitation other than sewerage	2,197	3.6	15.86
General control	1,738	2.9	12.54
Housing and urban renewal	2,084	3.4	15.04
Financial administration	1,399	2.3	10.10
General public buildings	914	1.5	6.59
All other functions	12,404	20.3	89.52

During the last ten fiscal years, the percentage of general expenditure allocated to education has declined from 16.2 to 13.1 percent. Likewise, the percentage for highway expenditure has declined from 9.3 to 7.8 of all general expenditure while proportions have increased slightly for police protection (10.6 to 11.5) and sewerage (5.2 to 6.6).

EXPENDITURE BY CHARACTER AND OBJECT

More than seventy-one percent of all municipal expenditure in fiscal 1977-78 (including amounts for utility, insurance-trust, and general government purposes) was for current operation. Expenditure of this nature amounted to \$55.4 billion. Expenditure for salaries and wages amounted to \$29.6 billion in fiscal 1977-78, accounting for 38.3 percent of all municipal expenditure.

Capital outlay—mostly for construction, but also including spending for equipment and the purchase of land and existing structures—amounted to \$12.1 billion, or about 15.7 percent of all municipal expenditures.

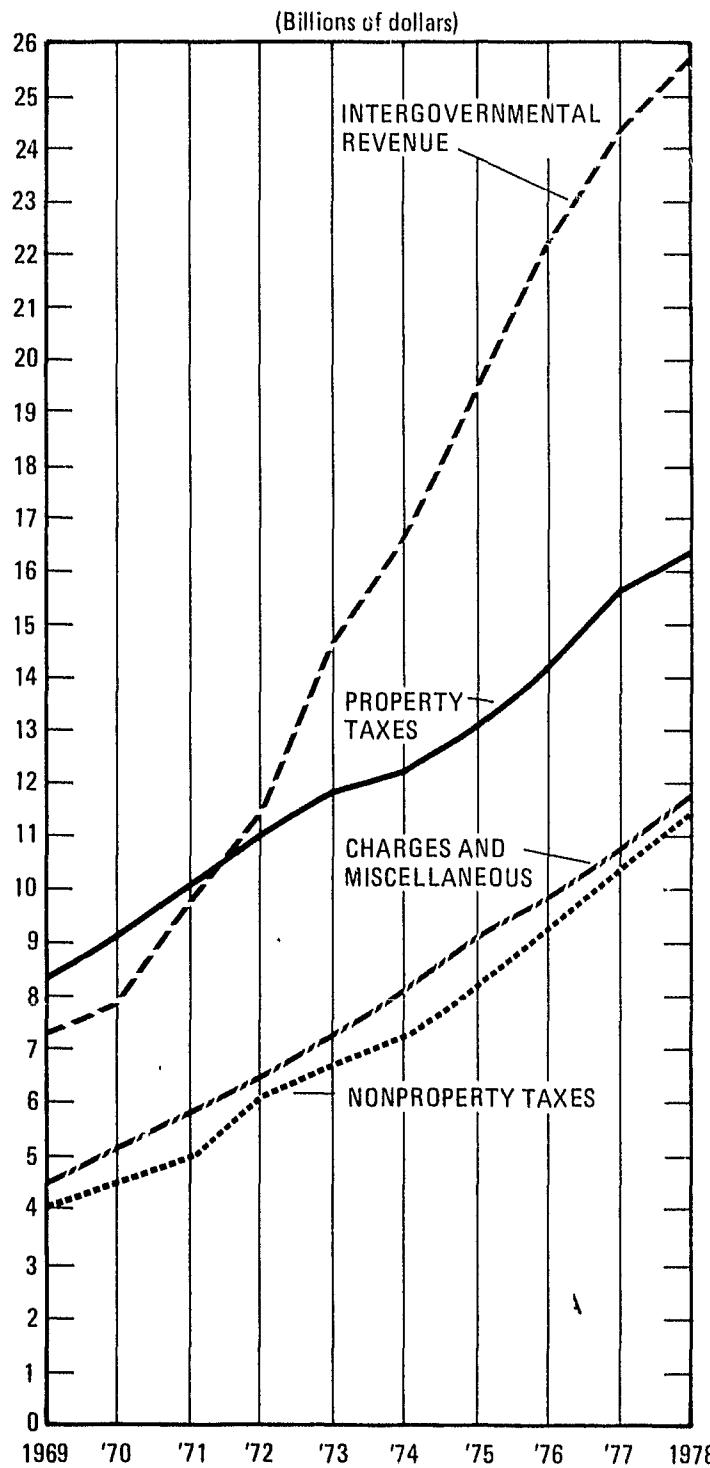
Payments of interest on debt (including utility as well as general municipal debt) amounted to \$3.8 billion, insurance benefits and repayments were \$2.4 billion, and cash assistance payments totaled \$1.6 billion.

INDEBTEDNESS AND DEBT TRANSACTIONS

At the end of fiscal 1977-78, municipal indebtedness totaled \$78.2 billion, or 9.3 percent more than a year earlier. The debt total included \$40.8 billion of long-term indebtedness pledging the cities' full faith and credit, \$34.2 billion of nonguaranteed long-term debt, and \$3.2 billion of short-term debt.

During fiscal 1977-78, municipalities issued about \$11.3 billion of long-term debt, including \$2.8 billion for utility purposes. Their retirement of long-term debt during this fiscal year totaled \$4.9 billion, including \$1.2 billion of utility indebtedness.

FIGURE 1. Trends in City General Revenue from Selected Major Sources: 1969-1978

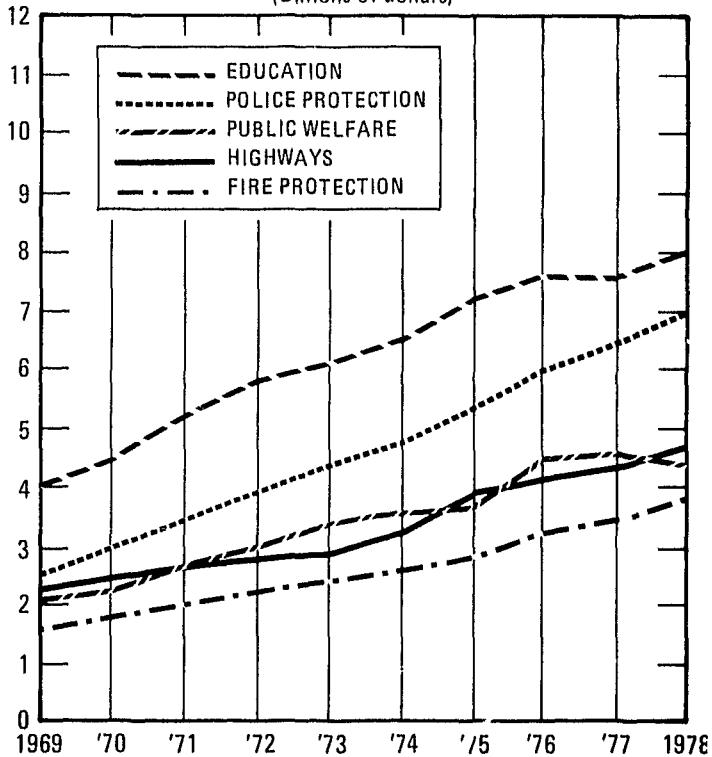


As shown below, long-term debt is often nonguaranteed, i.e., obligations payable solely from pledged earnings of specific activities or facilities, from special assessments, or from specific nonproperty taxes. Net long-term debt represents gross long-term debt less amounts reserved for future debt retirement, which are commonly referred to as long-term debt offsets.

Item	Amount (millions of dollars)	Percent increase or decrease (-) from 1976-77
Debt outstanding, total	78,167	9.3
Long-term	74,983	12.0
Full faith and credit	40,828	5.6
Nonguaranteed	34,155	20.8
Short-term	3,184	-30.3
Net long-term debt outstanding	67,023	9.8

FIGURE 2. Trends in City General Expenditure for Selected Major Functions: 1969-1978

(Billions of dollars)



CASH AND SECURITY HOLDINGS

The summary presented below shows financial assets of municipal governments. Financial holdings of municipalities amounted to \$55.9 billion at the end of fiscal 1977-78. About 42.3 percent of these holdings represented assets of employee-retirement or other insurance trust systems, which include \$12.4 million comprising unemployment compensation balances of Washington, D.C. Other major holdings by purpose included

\$8.0 billion held as offsets to long-term debt, \$6.3 billion as proceeds of bond issues held pending disbursement, and the remaining \$18.0 billion represented holdings of all other city funds, including public trust and investment funds.

Item	Amount (millions of dollars)	Percent	Percent increase from 1976-77
Total	55,927	100.0	13.5
Insurance trust systems.	23,661	42.3	11.7
Employee retirement.	23,649	42.3	11.7
Other	12		9.7
Other than insurance trust systems	32,266	57.7	14.9
Cash and deposits	17,772	31.8	1.7
Securities.	14,493	25.9	36.5
Federal.	9,406	16.8	35.6
State and local government.	963	1.7	155.4
Other (nongovernmental)	4,123	7.4	24.8

- Represents zero or rounds to zero.

CITY UTILITIES AND LIQUOR STORES

Municipal governments commonly operate water supply systems and some of them also operate other utilities—electric power, gas supply, and local transit systems. Financial data for these various types of utilities are shown in table 2.

City utility revenue in fiscal 1977-78 totaled \$12.3 billion, including \$4.3 billion for water supply systems and \$6.3 billion for electric power systems. Utility expenditure amounted to \$13.7 billion, of which \$9.9 billion was for current operation, \$2.8 billion was capital outlay, and the remainder was interest on utility debt.

Municipal long-term indebtedness for utilities at the end of the fiscal year amounted to \$21.0 billion.

In a few States, certain municipal governments also have liquor store systems. Summary figures for these undertakings appear in table 1. Their revenue totaled \$214 million in 1977-78 and expenditure amounted to \$190 million.

FINANCES OF MUNICIPAL EMPLOYEE-RETIREMENT SYSTEMS

Municipal revenue in 1977-78 included employee-retirement revenue of \$2.1 billion, consisting of employee contributions, earnings on retirement system investments, and State payments for employees covered by municipal systems.

Benefits and withdrawals paid by municipal retirement systems in 1977-78 totaled \$2.3 billion, and their financial assets at the end of the fiscal year amounted to \$23.7 billion, as shown in table 1.

INTRODUCTION

The foregoing figures pertain only to municipally administered employee-retirement systems. They do not include amounts for State-administered systems—some of which provide coverage for municipal employees—nor for the Federal program of Old Age, Survivors, Disability, and Health Insurance. Employer payments by participating cities to such other retirement programs are included here as a part of municipal general expenditure for current operation.

SIZE GROUP STATISTICS

Financial statistics for various population-size groups of municipal governments appear in tables 3 and 4. Figures for cities of less than 50,000 represent estimates based on a random sample.

As will be evident from the functional detail in tables 3 and 4, the relative financial scale of cities in the several size groups is strongly affected by variations in the scope of municipal government responsibilities. In eight of the cities of over 300,000 population, public schools are operated by the municipal corporation rather than by an independent school district as is commonly the case. Furthermore, 13 of these municipalities (including 12 of the 26 cities with more than 500,000 inhabitants) are, in effect, composite city-county governments. Nearly all smaller municipalities, on the other hand, are located in areas which are served by a separate county government.

INDIVIDUAL MUNICIPAL DATA

Table 5 is a presentation of financial statistics for 451 cities and selected townships having 50,000 inhabitants or more in 1977. The cities are arranged alphabetically by State. Per capita amounts for selected financial items appear in table 7. Any intercity comparisons based upon these figures should be made with caution, and with due recognition of variations that exist among urban areas in the relative role of the municipal corporation, as discussed below under "Coverage and Limitations of Data."

Tables 5 and 7 also supply data for major town and township governments in certain States where such governments are similar to cities in organization and local services provided. These governments can be distinguished from municipalities by the fact that their designation in each instance includes the term "town" (for Connecticut and Massachusetts units) or "township" (for New Jersey and Pennsylvania units). The municipal aggregates presented in tables 1 to 4, however, include no amounts for township (or "town") governments.

Table 8 provides a more detailed array of financial information for each of the 46 municipalities of at least 300,000 inhabitants in 1975.

COVERAGE AND LIMITATIONS OF DATA

Data in this report relate only to municipal corporations and their dependent agencies, and do not include amounts for other local governments overlying city areas. Therefore, expenditure figures for "education" do not include spending by the separate school districts which administer public schools within most municipal areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree, also have an important effect upon reported amounts of city expenditure, revenue, and debt.

The 1977-78 fiscal years reported are those which closed between July 1, 1977 and June 30, 1978. A majority of municipalities end their fiscal years on December 31; the next most common financial period is the 12 months ending June 30.

The financial statistics reported here are based mainly on a mail canvass that covered substantially all cities with a 1970 population of 25,000 or more. Estimates for minor revenue items, expenditure, debt, and cash and security holdings were developed from data received from a scientifically designed sample of city governments below that population size. As a result, the data covering the total of all cities are subject to some sampling variations. Calculations of the relative standard error of these estimates indicate that for major items it is less than one percent (at the two-thirds confidence level).

For the 46 cities with 300,000 inhabitants or more and for a limited number of smaller cities, the basic data were compiled by Census Bureau representatives from official reports and records, with the advice and assistance of local officers and employees. Information for other cities was supplied by local officials in response to a mail canvass that involved the use of detailed census questionnaires. The mail reports were examined intensively, and followup correspondence was used to supplement and verify questionable figures.

RELATED REPORTS

The annual report, *Governmental Finances in 1977-78*, provides estimated nationwide financial aggregates covering other types of local governments as well as municipalities, together with State and Federal Government data.

The report from the 1977 Census of Governments, Volume 4, No. 4, **Finances of Municipalities and Township Governments**, presents municipal finance data for fiscal 1976-77 in detail, including figures for size-groups of municipalities, State-by-State totals, and figures for municipalities of 10,000 inhabitants or more.

More detailed data on municipal employee-retirement systems and their finances, including figures for individual major

systems, appear in the report **Finances of Employee-Retirement Systems of State and Local Governments in 1977-78**.

Local government finances pertaining to education are covered in the annual report, **Finances of Public School Systems, 1977-78**. This report contains data for independent school districts as well as those school systems that are treated as dependent agencies of another government.

U

Table 1. Summary of City Government Finances: 1973-74 to 1977-78

(Dollar amounts in millions)

Item	1977-78	1978-77	1975-76	1974-75	1973-74	Percent increase or decrease (-) 1975-77 to 1977-78	Percent distribution, 1977-78
REVENUE							
REVENUE, TOTAL	80 125	73 786	66 856	59 744	52 822	8.6	(x)
GENERAL REVENUE	65 486	60 921	55 341	49 853	44 158	7.5	100.0
INTERGOVERNMENTAL REVENUE	25 833	24 176	22 234	19 648	16 624	6.9	39.4
FEDERAL	10 234	8 917	7 442	5 844	5 458	14.8	15.6
GENERAL REVENUE SHARING	2 487	2 380	2 185	2 208	2 349	4.5	3.8
STATE	14 482	14 236	13 772	13 053	10 464	1.7	22.1
FROM LOCAL GOVERNMENTS	1 117	1 022	1 021	751	702	9.3	1.7
GENERAL REVENUE FROM OWN SOURCES	39 654	36 746	33 107	30 205	27 534	7.9	60.6
TAXES	27 830	26 067	23 336	21 135	19 434	6.8	42.5
PROPERTY	16 293	15 657	14 165	13 046	12 244	4.1	24.9
SALES AND GROSS RECEIPTS	6 508	5 805	5 109	4 555	3 931	12.1	7.9
GENERAL	3 996	3 511	3 083	2 769	2 381	13.8	6.1
SELECTIVE	2 512	2 294	2 026	1 786	1 550	9.5	3.8
INCOME	3 345	3 100	2 720	2 264	2 112	7.9	5.1
OTHER	1 684	1 504	1 743	1 270	1 147	12.0	2.6
CHARGES AND MISCELLANEOUS	11 824	10 678	9 771	9 071	8 100	10.7	18.1
CURRENT CHARGES	7 685	6 872	6 161	5 443	4 927	11.8	11.7
INTEREST EARNINGS	1 452	1 334	1 443	1 640	1 290	7.3	2.2
SPECIAL ASSESSMENTS	587	525	527	502	489	11.8	0.9
SELL OF PROPERTY	179	128	171	167	213	39.8	0.3
OTHER AND UNALLOCABLE	1 941	1 819	1 469	1 319	1 181	6.7	3.0
UTILITY REVENUE	12 287	10 682	9 504	8 217	7 067	15.0	100.0
ELECTRIC POWER	6 283	5 288	4 598	3 682	2 947	18.8	51.1
WATER SUPPLY	4 293	3 833	3 454	3 266	2 911	12.0	34.9
TRANSIT SYSTEM	970	944	929	821	807	2.8	7.9
GAS SUPPLY	741	628	522	448	40	18.0	6.0
LIQUOR STORES REVENUE	214	212	204	192	173	0.9	(x)
INSURANCE TRUST REVENUE	2 136	1 971	1 807	1 482	1 424	8.4	(x)
EMPLOYEE RETIREMENT	2 062	1 889	1 692	1 460	1 405	9.2	(x)
UNEMPLOYMENT COMPENSATION (WASHINGTON, D.C.)	74	82	115	22	19	-9.8	(x)
EXPENDITURE							
EXPENDITURE, TOTAL	77 283	70 599	67 460	60 703	52 533	9.5	100.0
EXPENDITURE BY CHARACTER AND OBJECT:							
INTLGOVERNMENTAL EXPENDITURE	1 930	1 569	1 570	714	604	23.0	2.5
DIRRCT EXPENDITURE	75 353	69 030	65 890	59 989	51 931	9.2	97.5
CURRENt OPERATION	55 371	50 287	46 705	41 451	36 192	10.1	71.6
SALARIALS AND WAGES	29 606	27 599	26 367	24 635	22 947	7.3	38.3
OTHER	25 765	22 688	20 338	16 816	13 245	13.6	35.3
CAPITAL OUTLAY	12 145	11 273	11 923	12 054	9 904	7.7	15.7
CONSTRUCTION	9 948	9 115	9 729	9 780	7 841	9.1	12.9
OTHER	2 201	2 158	2 193	2 274	2 063	2.0	2.8
INTEREST ON DEBT	3 846	3 500	3 475	3 018	2 586	9.9	5.0
ASSISTANCE PAYMENTS	1 584	1 794	1 787	1 594	1 575	-11.7	2.0
INSURANCE BENEFITS AND REPAYMENTS	2 408	2 177	2 000	1 872	1 674	10.6	3.2
EXPENDITURE BY FUNCTION:							
GENERAL EXPENDITURE	60 964	56 145	54 425	48 935	42 786	8.6	100.0
CAPITAL OUTLAY	9 297	8 570	9 312	9 577	7 863	8.5	15.3
OTHER	51 667	47 575	45 113	39 358	34 923	8.6	84.7
EDUCATION SERVICES:							
EDUCATION	7 973	7 633	7 610	7 164	6 472	4.5	13.1
CAPITAL OUTLAY	376	532	670	856	766	-29.3	0.6
OTHER	7 597	7 101	6 941	6 308	5 706	7.0	12.5
LIBRARIES	732	668	684	632	556	9.6	1.2
SOCIAL SERVICES AND INCOML MAINTENANCE:							
PUBLIC WELFARE	4 357	4 624	4 544	3 846	3 490	-5.8	7.1
CASH ASSISTANCE PAYMENTS	1 584	1 794	1 787	1 591	1 575	-11.7	2.6
OTHER WELFARE	2 773	2 830	2 757	2 252	1 915	-2.0	4.6
HOSPITALS	2 591	2 493	2 475	2 735	2 427	3.9	4.3
OUR HOSPITALS	2 150	2 220	2 179	1 986	1 820	-3.2	3.5
CAPITAL OUTLAY	118	170	171	176	153	-30.6	0.2
OTHER	2 032	2 050	2 008	1 810	1 667	-0.9	3.3
OTHER HOSPITALS	441	273	296	749	607	61.5	0.7
HEALTH	1 027	797	987	906	793	28.9	1.7
TRANSPORTATION:							
HIGHWAYS	4 740	4 273	4 245	3 861	3 327	10.9	7.8
CAPITAL OUTLAY	1 811	1 636	1 801	1 670	1 402	10.7	3.0
OTHER	2 929	2 637	2 444	2 191	1 925	11.1	4.8
AIRPORTS	772	589	671	615	498	31.1	1.3
PARKING FACILITIES	239	263	264	249	188	-10.6	0.4
WATER TRANSPORT AND TERMINALS	173	159	195	182	167	8.8	0.3
PUBLIC SAFETY:							
POLICE PROTECTION	6 991	6 445	6 015	5 420	4 797	8.5	11.5
FIREF. PROTECTION	3 855	3 496	3 257	2 968	2 643	10.3	6.3
CORRECTION	430	382	346	339	295	12.6	0.7
PROTECTIVE INSPECTION AND REGULATION	413	(NA)	(NA)	(NA)	(NA)	(NA)	0.7

See footnotes at end of table.

SUMMARY

Table 1. Summary of City Government Finances: 1973-74 to 1977-78—Continued

(Dollar amounts in millions)

Item	1977-78	1976-77	1975-76	1974-75	1973-74	Percent increase or decrease (-) 1976-77 to 1977-78	Percent distribution, 1977-78
EXPENDITURE BY FUNCTION--CONTINUED							
GENERAL EXPENDITURE--CONTINUED							
ENVIRONMENT AND HOUSING:							
SEWERAGE	4 054	3 852	3 664	3 415	2 575	5.2	6.6
CAPITAL OUTLAY	2 241	2 282	2 296	2 255	1 576	-1.8	3.7
OTHER	1 813	1 571	1 368	1 160	999	15.4	3.0
SANITATION OTHER THAN SEWERAGE	2 197	1 901	1 893	1 814	1 643	15.6	3.6
PARKS AND RECREATION	2 798	2 496	2 558	2 274	1 998	12.1	4.6
CAPITAL OUTLAY	702	641	828	776	697	9.5	1.2
OTHER	2 096	1 855	1 730	1 498	1 301	13.0	3.4
HOUSING AND URBAN RENEWAL	2 084	1 747	1 525	1 752	1 734	19.3	3.4
CAPITAL OUTLAY	972	715	635	906	992	35.9	1.6
OTHER	1 112	1 032	892	846	742	7.8	1.8
NATURAL RESOURCES	36	7	-	3	-	414.3	0.1
GOVERNMENTAL ADMINISTRATION:							
FINANCIAL ADMINISTRATION	1 399	1 004	912	819	719	39.3	2.3
GENERAL CONTROL	1 738	1 755	1 611	1 140	1 275	1.0	2.9
GENERAL PUBLIC BUILDINGS	914	838	934	845	680	9.1	1.5
CAPITAL OUTLAY	301	270	375	358	269	11.5	0.5
OTHER	613	568	560	487	411	7.9	1.0
INTEREST ON GENERAL DEBT	2 869	2 644	2 683	2 294	1 918	8.5	4.7
OTHER GENERAL EXPENDITURE	8 586	8 077	7 352	5 662	4 591	6.3	14.1
UTILITY EXPENDITURE	13 722	12 090	10 857	9 727	7 923	13.5	100.0
ELECTRIC POWER	6 402	5 275	4 560	3 779	2 981	21.4	46.7
WATER SUPPLY	4 921	4 467	3 958	3 776	3 188	10.2	35.9
TRANSIT SYSTEM	1 746	1 806	1 875	1 765	1 497	-3.3	12.7
GAS SUPPLY	653	541	463	407	357	20.7	4.8
LIQUOR STORES EXPENDITURE	190	188	179	169	150	1.1	(X)
INSURANCE TRUST EXPENDITURE	2 408	2 177	2 000	1 872	1 674	10.6	(X)
EMPLOYEE RETIREMENT	2 340	2 091	1 878	1 828	1 644	11.9	(X)
UNEMPLOYMENT COMPENSATION (WASHINGTON, D.C.).	67	86	122	44	30	-22.1	(X)
INDEBTEDNESS AND DEBT TRANSACTIONS							
DEBT OUTSTANDING, END OF FISCAL YEAR	78 167	71 497	68 797	65 239	61 187	9.3	100.0
LONG-TERM	74 983	66 929	62 119	55 789	53 390	12.0	95.9
FULL FAITH AND CREDIT	40 828	38 646	36 839	31 886	30 733	5.6	52.2
NONGUARANTEED	34 155	28 283	25 280	23 903	22 658	20.8	43.7
SHORT-TERM	3 184	4 568	6 677	9 450	7 796	-30.3	4.1
UTILITY DEBT ONLY	20 980	18 705	17 155	16 757	16 039	12.2	26.8
NET LONG-TERM DEBT OUTSTANDING	67 023	61 046	57 322	51 437	49 394	9.8	85.7
LONG-TERM DEBT ISSUED	11 302	9 874	9 684	5 754	6 827	14.5	100.0
GENERAL	8 499	7 149	8 274	4 435	5 267	18.9	75.2
UTILITY	2 803	2 726	1 410	1 319	1 560	2.8	24.8
LONG-TERM DEBT RETIRED	4 865	4 477	3 868	3 656	3 258	8.7	100.0
GENERAL	3 644	3 528	2 932	2 882	2 532	3.3	74.9
UTILITY	1 221	949	936	774	726	-28.7	25.1
CASH AND SECURITY HOLDINGS							
TOTAL, END OF FISCAL YEAR	55 927	49 276	43 555	42 366	39 571	13.5	100.0
INSURANCE TRUST	23 661	21 185	19 052	17 496	16 030	11.7	42.3
OTHER THAN INSURANCE TRUST	32 266	28 091	24 503	24 870	23 541	14.9	57.7
BY PURPOSE:							
OFFSETS TO DEBT	7 960	5 883	4 797	4 352	3 996	35.3	14.2
BOND FUNDS	6 347	5 844	5 238	5 706	5 868	8.6	11.3
OTHER	17 958	16 363	14 467	14 812	13 676	9.7	32.1
BY TYPE:							
CASH AND DEPOSITS	17 772	17 472	14 352	14 151	13 347	1.7	31.8
SECURITIES	14 493	10 618	10 151	10 718	10 193	36.5	25.9
FEDERAL	9 406	6 938	6 103	6 788	6 813	35.6	16.8
U.S. TREASURY	9 179	(NA)	(NA)	(NA)	(NA)	(NA)	16.8
FEDERAL AGENCY	227	(NA)	(NA)	(NA)	(NA)	(NA)	0.4
STATE AND LOCAL GOVERNMENT	963	577	961	916	721	155.4	1.7
OTHER	4 123	3 303	3 087	3 015	2 659	24.8	7.4

Note: Because of rounding, detail may not add to totals. These data are estimates, subject to sampling variation. In particular, estimates here for components which do not appear in tables 3, 4, and 5 are based upon only a limited sample and may be subject to relatively sizable sampling variation.

- Represents zero or rounds to zero.

NA Not available.

X Not applicable.

Table 2. Finances of City Government-Operated Utilities: 1977-78

(Millions of dollars)

Item	Total	Electric power	Water supply	Transit system	Gas supply
REVENUE	12 287	6 283	4 293	970	741
EXPENDITURE	13 722	6 402	4 921	1 746	653
CURRENT OPERATION	9 901	4 953	2 941	1 393	614
CAPITAL OUTLAY	2 845	1 081	1 477	253	34
INTEREST PAID ON DEBT	977	368	503	100	6
LONG-TERM DEBT OUTSTANDING	20 980	7 558	11 191	2 122	109
FULL FAITH AND CREDIT	5 614	305	3 226	2 066	17
NONGUARANTEED	15 367	7 253	7 965	57	92
LONG-TERM DEBT ISSUED	2 803	1 486	1 275	41	-
LONG-TERM DEBT RETIRED	1 221	483	597	134	8

- Represents zero or rounds to zero.

Table 3. Finances of City Governments, by Population-Size Groups: 1977-78

(Dollar amounts in millions)

Item	All municipalities ¹	Municipalities having a 1977 population of--						
		1,000,000 or more 138 558	500,000 to 999,999 17 745	300,000 to 499,999 11 978	200,000 to 299,999 9 056	100,000 to 199,999 4 279	50,000 to 99,999 13 321	Less than 50,000 ¹ 246 16 991
NUMBER OF MUNICIPALITIES, 1977	18 915	6	18	24	17	96	246	18 508
POPULATION, 1977 (IN THOUSANDS)	138 558	17 745	11 978	9 056	4 279	13 321	16 991	65 188
GENERAL REVENUE, TOTAL	63 486	19 884	8 423	4 950	2 193	6 207	6 669	17 161
INTERGOVERNMENTAL REVENUE	25 833	8 606	3 674	1 973	847	2 496	2 278	5 959
FROM STATE GOVERNMENT	14 482	6 152	1 425	756	441	1 168	1 200	3 340
FROM FEDERAL GOVERNMENT	10 234	2 341	2 104	1 090	377	1 152	991	2 179
GENERAL REVENUE SHARING	2 487	631	277	199	89	244	263	784
FROM LOCAL GOVERNMENTS	1 117	113	145	127	29	176	87	440
GENERAL REVENUE FROM OWN SOURCES	39 654	11 278	4 749	2 977	1 346	3 711	4 391	11 202
TAXES	27 830	8 775	3 485	1 951	934	2 580	3 048	7 057
PROPERTY	16 293	4 420	1 905	984	549	1 787	2 153	4 495
GENERAL AND SELECTIVE SALES	6 508	2 000	836	604	263	529	610	1 666
INCOME	3 345	1 972	515	210	44	123	111	370
OTHER	1 684	383	229	153	78	141	174	526
CURRENT CHARGES	7 685	1 753	336	654	240	749	903	2 550
MISCELLANEOUS	4 139	750	428	372	172	382	440	1 595
GENERAL EXPENDITURE, TOTAL	60 964	17 331	7 997	4 796	2 274	5 895	6 479	16 192
CAPITAL OUTLAY	9 297	1 084	1 283	948	504	1 007	1 253	3 218
OTHER	51 667	16 247	6 714	3 848	1 770	4 888	5 226	12 974
EDUCATION SERVICES:								
EDUCATION	7 973	2 843	1 077	443	398	999	904	1 309
SALARY AND WAGES	5 442	2 000	731	287	266	684	634	840
LIBRARY	732	167	84	66	33	82	108	192
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	4 357	3 519	501	97	49	86	42	63
HOSPITALS	2 591	932	420	168	90	159	211	611
SALARIES AND WAGES	1 334	544	248	44	4	81	117	296
HEALTH	1 027	442	215	100	32	75	246	117
TRANSPORTATION:								
HIGHWAYS	4 740	488	520	328	165	477	590	2 172
CAPITAL OUTLAY	1 811	185	285	147	71	184	231	708
OTHER	1 180	227	250	204	56	127	137	179
PUBLIC SAFETY:								
POLICE PROTECTION	6 991	1 744	879	547	218	640	759	2 204
SALARY AND WAGES	5 433	1 540	659	423	178	486	589	1 558
FIRE PROTECTION	3 855	702	455	373	155	471	586	1 143
SALARY AND WAGES	3 070	626	369	306	136	389	455	789
OTHER	843	306	215	69	26	60	59	108
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	4 054	449	517	400	153	427	518	1 590
CAPITAL OUTLAY	2 241	275	320	242	92	257	301	754
SANITATION OTHER THAN SEWERAGE	2 197	548	235	168	88	206	214	738
PARKS AND RECREATION	2 798	365	388	348	139	332	375	851
HOUSING AND URBAN DEVELOPMENT	2 084	628	236	137	75	237	274	497
NATURAL RESOURCES	36	15	16	3	-	-	-	2
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	1 399	204	151	101	40	130	136	637
GENERAL CONTROL	1 738	323	273	133	57	183	213	556
GENERAL PUBLIC BUILDINGS	914	167	128	75	28	113	123	280
INTEREST ON GENERAL DEBT	2 869	979	353	244	119	231	241	702
OTHER	8 586	2 281	1 076	790	355	864	970	2 250
UTILITIES:								
WATER SUPPLY REVENUE	4 293	552	389	325	167	399	494	1 967
WATER SUPPLY EXPENDITURE	4 921	519	380	366	207	447	539	2 463
CAPITAL OUTLAY	1 477	147	112	118	79	154	158	709
OTHER UTILITY REVENUE	7 994	1 507	955	462	135	932	636	3 367
OTHER UTILITY EXPENDITURE	8 801	2 149	1 122	542	147	943	652	3 246
CAPITAL OUTLAY	1 367	431	213	157	8	125	102	331
TOTAL EXPENDITURE FOR SALARY AND WAGES	29 606	8 783	4 133	2 266	1 086	3 023	3 215	7 100
TOTAL DEBT OUTSTANDING	78 167	21 529	8 924	6 953	3 580	6 866	6 946	23 369
LONG-TERM	74 983	20 843	8 458	6 717	3 373	6 615	6 535	22 462
FULL FAITH AND CREDIT	40 828	14 298	5 749	2 938	1 887	3 509	3 447	9 000
NONGUARANTEED	34 155	6 544	2 689	3 780	1 486	3 107	3 088	13 461
SHORT-TERM	3 184	686	486	236	207	251	411	907
UTILITY DEBT ONLY	20 980	5 531	1 962	1 746	713	1 834	2 052	7 142
LONG-TERM DEBT ISSUED	11 302	2 346	1 115	1 225	607	1 243	955	3 811
LONG-TERM DEBT RETIRED	4 865	1 583	389	307	175	671	489	1 251
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	2 807	1 837	334	190	64	143	123	116

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. Size classifications are based on 1977 population estimates.

¹These data are estimates subject to sampling variation; see text.

Table 4. Per Capita Amounts of City Government Finance Items, by Population-Size Groups: 1977-78

Item	All municipalities ¹	Municipalities having a 1977 population of--						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000 ¹
NUMBER OF MUNICIPALITIES, 1977	18 915	6	18	24	17	96	246	18 508
POPULATION, 1977 (IN THOUSANDS)	138 558	17 745	11 978	9 056	4 279	13 321	16 991	65 188
GENERAL REVENUE, TOTAL	472.63	1 120.54	703.21	546.60	512.50	465.96	392.50	263.25
INTERGOVERNMENTAL REVENUE	186.44	484.98	306.73	217.87	197.94	187.37	134.07	91.41
FROM STATE GOVERNMENT	104.52	346.69	118.97	83.48	103.06	87.68	70.63	51.24
FROM FEDERAL GOVERNMENT	73.86	131.92	175.66	120.36	88.10	86.48	58.32	33.43
GENERAL REVENUE SHARING	17.95	35.56	23.13	21.97	20.80	18.32	15.48	12.03
FROM LOCAL GOVERNMENTS	8.06	6.37	12.11	14.02	6.78	13.21	5.12	6.75
GENERAL REVENUE FROM OWN SOURCES	286.19	635.56	396.48	328.73	314.56	278.58	258.43	171.84
TAXES	200.85	494.51	290.95	215.44	218.28	193.68	179.39	108.26
PROPERTY	117.59	249.08	159.04	108.66	128.30	134.15	126.71	68.95
GENERAL AND SELECTIVE SALES	46.97	112.71	69.79	66.70	61.46	39.71	35.90	25.56
INCOME	24.14	111.13	43.00	23.19	10.28	9.23	6.53	5.68
OTHER	12.15	21.58	19.12	16.89	18.23	10.58	10.24	8.07
CURRENT CHARGES	55.46	98.79	69.79	72.22	56.09	56.23	53.15	39.12
MISCELLANEOUS	29.87	42.27	35.73	41.08	40.20	28.68	25.90	24.47
GENERAL EXPENDITURE, TOTAL	439.99	976.67	667.64	529.59	531.43	442.53	381.32	248.39
CAPITAL OUTLAY	67.10	61.09	107.11	104.68	117.78	75.59	73.74	49.36
OTHER	372.89	915.58	560.53	424.91	413.65	366.94	307.57	199.02
EDUCATION SERVICES:								**
EDUCATION	57.54	160.21	89.91	48.92	93.01	74.99	53.20	20.08
SALARY AND WAGES	39.28	112.71	61.03	31.69	62.16	51.35	37.31	12.89
LIBRARY	5.28	9.41	7.01	7.29	7.71	6.16	6.36	2.95
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	31.45	198.31	41.83	10.71	11.45	6.46	2.47	.97
HOSPITALS	18.70	52.52	35.06	18.55	21.03	11.94	12.42	9.37
SALARIES AND WAGES	9.63	30.66	20.70	4.86	.93	6.08	6.89	4.54
HEALTH	7.41	24.91	17.95	11.04	7.48	5.63	2.71	1.79
TRANSPORTATION:								
HIGHWAYS	38.21	27.50	43.41	36.22	38.56	35.81	34.72	33.32
CAPITAL OUTLAY	13.07	10.43	23.79	16.23	16.59	13.81	13.60	10.86
OTHER	8.52	12.79	20.67	22.53	13.09	9.53	8.06	2.75
PUBLIC SAFETY:								
POLICE PROTECTION	50.46	98.28	73.38	60.40	50.95	48.04	44.67	33.81
SALARY AND WAGES	39.21	86.79	55.02	46.71	41.60	36.48	34.67	23.90
FIRE PROTECTION	27.82	39.56	37.99	41.19	36.22	35.36	32.72	17.53
SALARY AND WAGES	22.16	35.28	30.81	33.79	31.78	29.20	25.78	12.10
OTHER	6.08	17.24	17.95	7.62	6.08	4.50	3.47	1.66
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	29.26	25.30	43.16	44.17	35.76	32.05	30.49	24.39
CAPITAL OUTLAY	16.17	15.50	26.72	26.72	21.50	19.29	17.72	11.57
SANITATION OTHER THAN SEWERAGE	15.86	30.88	19.62	18.55	20.57	15.46	12.59	11.32
PARKS AND RECREATION	20.19	20.57	32.39	38.43	32.48	24.92	22.07	13.05
HOUSING AND URBAN DEVELOPMENT	15.04	35.39	19.70	15.13	17.53	17.79	16.13	7.62
NATURAL RESOURCES	.26	.85	1.34	.33	-	-	-	.03
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	10.10	11.50	12.61	11.15	9.35	9.76	8.00	9.77
GENERAL CONTROL	12.54	18.20	22.79	14.69	13.32	13.74	12.54	8.53
GENERAL PUBLIC BUILDINGS	6.60	9.41	10.69	8.28	6.54	8.48	7.24	4.30
INTEREST ON GENERAL DEBT	20.71	55.17	29.47	26.94	27.81	17.34	14.18	10.77
OTHER	61.97	128.54	89.83	87.23	82.96	64.86	57.09	34.52
UTILITIES:								
WATER SUPPLY REVENUE	30.98	31.11	32.48	35.89	39.03	29.95	29.07	30.17
WATER SUPPLY EXPENDITURE	35.52	29.25	31.72	40.42	48.38	33.56	31.72	37.78
CAPITAL OUTLAY	10.66	8.28	9.35	13.03	18.46	11.56	9.30	10.88
OTHER UTILITY REVENUE	57.69	84.93	79.73	51.02	31.55	69.96	37.43	51.65
OTHER UTILITY EXPENDITURE	63.52	121.10	93.67	59.85	34.35	70.79	38.37	49.79
CAPITAL OUTLAY	9.87	24.29	17.78	17.34	1.87	9.38	6.00	5.08
TOTAL EXPENDITURE FOR SALARY AND WAGES	213.67	494.96	345.05	250.22	253.80	226.93	189.22	108.92
TOTAL DEBT OUTSTANDING	564.15	1 213.24	745.03	767.78	836.64	515.43	408.80	358.49
LONG-TERM	541.17	1 174.58	704.46	741.72	788.27	496.58	384.62	344.57
FULL FAITH AND CREDIT	294.66	805.75	479.96	324.43	440.99	263.42	202.87	138.06
NONGUARANTEED	246.50	368.78	224.49	417.40	347.28	233.24	181.74	206.50
SHORT-TERM	22.98	38.66	40.57	26.06	48.38	18.84	24.19	13.91
UTILITY DEBT ONLY	151.42	311.69	163.80	192.80	166.63	137.68	120.77	109.56
LONG-TERM DEBT ISSUED	81.57	132.21	93.09	138.27	141.86	93.31	56.21	58.46
LONG-TERM DEBT RETIRED	35.11	89.21	32.48	33.90	40.90	50.37	28.78	19.19
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	20.26	103.52	27.88	20.98	14.96	10.73	7.24	1.78

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. Size classifications are based on 1977 population estimates.

¹Those data are subject to sampling variation; see text.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78

(Dollar amounts in thousands)

Item	Alabama					Alaska	Arizona	
	Birmingham	Huntsville	Mobile	Montgomery	Tuscaloosa		Glendale	Mesa
POPULATION, 1977 (ESTIMATED)	282 358	143 906	205 174	156 333	69 482	181 754	73 730	110 079
DATE OF END OF FISCAL YEAR	8/31	9/30	9/30	9/30	9/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	136 990	69 469	67 791	40 834	19 655	258 475	17 855	31 488
INTERGOVERNMENTAL REVENUE	40 171	12 753	14 580	11 339	11 474	116 200	6 833	11 319
FROM STATE GOVERNMENT	5 268	2 093	5 165	3 406	8 864	97 215	5 099	7 853
FROM FEDERAL GOVERNMENT	31 006	10 420	7 541	7 394	6 639	18 985	1 613	3 369
GENERAL REVENUE SHARING	8 295	2 014	4 797	3 485	1 713	4 278	764	841
FROM LOCAL GOVERNMENTS	3 897	240	1 874	539	3 971	-	121	97
GENERAL REVENUE FROM OWN SOURCES	96 819	56 716	53 211	29 495	8 181	142 275	11 022	20 169
TAXES	60 066	20 149	29 210	22 121	4 161	75 949	7 453	10 128
PROPERTY	11 283	4 329	2 668	3 442	1 160	73 768	2 177	757
GENERAL AND SELECTIVE SALES	18 798	12 820	22 398	13 353	700	304	4 652	7 990
INCOME	17 108	-	-	-	-	-	-	-
OTHER	12 877	3 000	4 144	5 326	2 301	1 877	624	1 381
CURRENT CHARGES	9 431	28 966	12 031	2 926	2 813	56 724	2 272	7 051
MISCELLANEOUS	27 322	7 601	11 970	4 448	1 207	9 602	1 297	2 990
GENERAL EXPENDITURE, TOTAL	127 754	64 498	67 494	46 027	18 559	268 495	15 239	26 347
CAPITAL OUTLAY	35 960	6 867	20 516	10 203	2 366	32 021	2 363	7 410
OTHER	91 794	57 631	46 978	35 824	16 193	236 474	12 876	18 937
EDUCATION SERVICES:								
EDUCATION	6 685	2 750	-	50	460	106 803	-	-
SALARY AND WAGES	-	-	-	-	-	72 264	-	-
LIBRARY	2 486	424	1 565	561	-	1 912	271	672
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	23	-	1 168	-	-	149	-
HOSPITALS	-	23 067	-	-	723	30	-	-
SALARIES AND WAGES	-	11 708	-	-	-	-	-	-
HEALTH	1 706	460	487	420	33	6 537	14	-
TRANSPORTATION:								
HIGHWAYS	8 493	4 530	4 326	3 491	1 644	10 473	2 421	4 091
CAPITAL OUTLAY	2 033	751	2 513	129	317	95	1 092	2 349
OTHER	4 234	348	2 172	64	406	5 295	245	2 565
PUBLIC SAFETY:								
POLICE PROTECTION	15 705	3 858	7 261	5 282	2 896	9 434	2 559	4 768
SALARY AND WAGES	11 628	3 039	5 399	4 156	1 961	8 761	2 166	3 709
FIRE PROTECTION	12 523	3 272	7 325	6 018	2 607	11 250	1 536	3 144
SALARY AND WAGES	10 191	2 979	5 548	3 967	1 769	9 627	1 262	2 443
OTHER	2 799	385	1 046	337	242	1 598	180	436
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	13 889	3 053	16 891	1 273	1 459	27 745	748	948
CAPITAL OUTLAY	7 988	1 836	12 982	130	666	21 555	371	59
SANITATION OTHER THAN SEWERAGE	6 591	1 612	5 499	3 594	1 651	2 865	1 383	2 385
PARKS AND RECREATION	17 206	2 835	3 836	11 490	387	5 631	772	3 048
HOUSING AND URBAN DEVELOPMENT	1 536	"	503	-	3 728	-	308	128
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	2 032	372	997	765	533	4 884	426	156
GENERAL CONTROL	3 736	645	2 331	1 027	401	13 942	762	411
GENERAL PUBLIC BUILDINGS	793	255	1 036	347	94	2 367	417	539
INTEREST ON GENERAL DEBT	13 665	5 520	6 972	3 072	495	19 285	99	756
OTHER	13 675	11 089	5 247	7 068	800	38 444	2 949	2 300
UTILITIES:								
WATER SUPPLY REVENUE	22 129	4 014	6 065	7 269	3 014	5 802	3 224	4 772
WATER SUPPLY EXPENDITURE	23 776	4 637	7 556	15 259	3 028	9 485	3 122	2 532
CAPITAL OUTLAY	11 171	2 381	-	11 120	645	4 883	1 368	548
OTHER UTILITY REVENUE	-	(+)67 287	-	(+)622	-	(+)14 823	-	(+)10 449
OTHER UTILITY EXPENDITURE	-	64 155	-	1 333	-	20 160	-	11 825
CAPITAL OUTLAY	-	5 705	-	41	-	6 919	-	795
TOTAL EXPENDITURE FOR SALARY AND WAGES .	50 402	30 378	23 421	21 147	7 603	131 917	8 531	16 037
TOTAL DEBT OUTSTANDING	401 552	143 573	315 658	85 458	24 580	396 350	6 683	76 458
LONG-TERM	401 552	139 956	315 658	85 458	23 601	396 350	6 683	76 458
FULL FAITH AND CREDIT	81 395	58 330	91 205	44 660	6 929	226 700	514	4 994
NONGUARANTEED	320 157	81 626	224 453	40 798	6 672	169 650	6 169	71 464
SHORT-TERM	-	3 617	-	-	979	-	-	-
UTILITY DEBT ONLY	111 092	12 485	92 270	18 110	14 367	68 166	4 026	69 370
LONG-TERM DEBT ISSUED	96 766	26 700	113 820	16 905	-	135 970	-	11 963
LONG-TERM DEBT RETIRED	12 958	4 402	11 592	4 518	1 003	86 866	1 338	4 271
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	6 706	-	694	2 044	489	2 378	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Arizona—Continued				Arkansas				Pine Bluff
	Phoenix	Scottsdale	Tempe	Tucson	Fort Smith	Little Rock	North Little Rock	Pine Bluff	
POPULATION, 1977 (ESTIMATED)	684 516	81 458	98 146	301 152	68 180	153 494	62 875	65 817	
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	12/31	12/31	12/31	12/31	
GENERAL REVENUE, TOTAL	280 715	31 628	28 860	115 191	15 057	55 649	12 173	10 465	
INTERGOVERNMENTAL REVENUE	134 076	11 354	13 082	44 824	7 717	27 439	6 152	5 166	
FROM STATE GOVERNMENT	55 925	5 881	7 085	23 213	2 545	15 795	2 808	2 279	
FROM FEDERAL GOVERNMENT	76 039	3 187	3 721	20 495	5 043	11 290	3 314	2 887	
GENERAL REVENUE SHARING	9 392	813	834	5 570	872	3 681	810	1 159	
FROM LOCAL GOVERNMENTS	2 112	7 286	2 276	1 116	129	354	—	—	
GENERAL REVENUE FROM OWN SOURCES . . .	146 639	20 274	15 778	70 367	7 340	28 210	6 021	5 299	
TAXES	93 861	13 526	10 444	50 059	2 750	14 124	2 685	2 263	
PROPERTY	35 614	3 999	3 468	10 206	1 319	6 278	1 722	1 050	
GENERAL AND SELECTIVE SALES	53 496	8 210	5 940	37 735	964	4 935	526	852	
INCOME	—	—	—	—	—	—	—	—	
OTHER	4 751	1 317	1 036	2 118	467	2 911	407	361	
CURRENT CHARGES	26 034	4 042	3 472	13 557	3 215	9 373	2 480	1 931	
MISCELLANEOUS	26 744	2 706	1 862	6 751	1 375	4 713	886	1 105	
GENERAL EXPENDITURE, TOTAL	287 563	30 985	23 036	121 824	11 951	45 334	11 888	8 482	
CAPITAL OUTLAY	70 821	5 777	6 800	22 782	595	12 975	1 136	1 176	
OTHER	216 742	25 208	16 236	99 042	11 356	32 359	10 752	7 306	
EDUCATION SERVICES:									
EDUCATION	5 357	—	—	—	—	75	—	—	
SALARY AND WAGES	209	—	—	—	—	—	—	—	
LIBRARY	4 409	754	519	4 623	—	735	154	157	
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	307	—	—	—	—	—	50	—	
HOSPITALS	63	—	—	—	—	—	—	—	
SALARIES AND WAGES	—	—	—	—	—	—	—	—	
HEALTH	707	—	—	—	54	236	345	9	
TRANSPORTATION:									
HIGHWAYS	33 245	2 421	3 014	13 694	1 145	3 505	1 198	1 200	
CAPITAL OUTLAY	22 874	893	1 814	6 952	595	802	59	165	
OTHER	28 937	792	—	3 981	1 715	3 628	1	623	
PUBLIC SAFETY:									
POLICE PROTECTION	50 790	3 768	3 702	16 058	1 648	4 557	2 034	1 418	
SALARY AND WAGES	32 221	2 517	3 024	12 876	1 200	3 780	1 714	1 058	
FIRE PROTECTION	21 670	792	1 931	11 416	1 405	4 698	1 777	897	
SALARY AND WAGES	13 956	—	1 710	8 850	1 200	3 817	1 637	784	
OTHER	3 284	611	363	937	133	591	26	115	
ENVIRONMENTAL AND HOUSING:									
SEWERAGE	16 694	794	2 044	4 666	900	3 578	923	341	
CAPITAL OUTLAY	11 260	92	1 561	2 106	—	1 355	—	8	
SANITATION OTHER THAN SEWERAGE	16 646	1 936	2 200	7 310	1 015	2 613	1 565	653	
PARKS AND RECREATION	18 689	3 887	3 753	11 074	368	2 735	1 327	1 208	
HOUSING AND URBAN DEVELOPMENT	9 604	1 456	1 084	3 855	—	1 936	191	634	
NATURAL RESOURCES	—	—	—	—	—	—	—	—	
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	5 422	1 491	564	5 688	525	885	57	107	
GENERAL CONTROL	8 896	2 493	1 282	5 470	320	1 560	392	295	
GENERAL PUBLIC BUILDINGS	2 287	1 268	511	2 388	151	820	—	126	
INTEREST ON GENERAL DEBT	10 880	1 776	551	4 036	72	1 363	1 385	392	
OTHER	49 676	6 746	1 518	26 628	2 500	11 819	463	307	
UTILITIES:									
WATER SUPPLY REVENUE	31 919	2 554	3 527	20 803	2 154	7 348	3 580	—	
WATER SUPPLY EXPENDITURE	34 871	2 479	4 143	25 409	7 004	9 869	4 211	—	
CAPITAL OUTLAY	7 393	1 355	1 445	11 205	4 209	5 018	1 955	—	
OTHER UTILITY REVENUE	—	—	—	—	—	(T)764	(T)17 600	(T)162	
OTHER UTILITY EXPENDITURE	—	—	—	—	—	1 932	15 765	366	
CAPITAL OUTLAY	—	—	—	—	—	—	539	155	
TOTAL EXPENDITURE FOR SALARY AND WAGES .	118 932	12 836	10 846	61 251	6 393	19 653	7 758	3 765	
TOTAL DEBT OUTSTANDING	545 426	27 216	29 819	178 167	19 481	59 924	28 577	7 300	
LONG-TERM	538 320	27 216	29 819	168 809	19 481	59 924	24 277	7 300	
FULL FAITH AND CREDIT	323 355	17 106	21 194	50 904	400	23 518	6 493	2 989	
NONGUARANTEED	214 965	10 110	8 625	117 905	19 081	36 406	17 784	4 311	
SHORT-TERM	7 106	—	—	9 358	—	—	4 300	—	
UTILITY DEBT ONLY	169 860	—	18 095	57 875	17 875	20 679	13 677	—	
LONG-TERM DEBT ISSUED	161 105	2 062	256	24 709	18 275	30 085	655	—	
LONG-TERM DEBT RETIRED	16 373	1 385	531	7 951	12 235	3 929	1 061	532	
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	5 504	—	—	2 194	289	782	434	340	

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	California							
	Alameda	Alhambra	Anaheim	Bakersfield	Bellflower	Berkeley	Buena Park	Burbank
POPULATION, 1977 (ESTIMATED)	72 612	60 242	202 477	83 035	50 306	109 387	62 396	84 811
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	15 831	19 387	72 671	34 819	7 831	51 498	15 002	37 804
INTERGOVERNMENTAL REVENUE	4 315	7 454	16 585	13 437	3 818	22 596	5 249	11 175
FROM STATE GOVERNMENT	3 647	5 993	9 402	10 976	3 380	7 582	4 137	9 759
FROM FEDERAL GOVERNMENT	490	1 375	7 008	2 381	358	14 452	1 112	1 416
GENERAL REVENUE SHARING	490	517	1 600	1 745	181	2 142	647	1 132
FROM LOCAL GOVERNMENTS	178	86	175	80	80	562	-	-
GENERAL REVENUE FROM OWN SOURCES	11 516	11 933	56 086	21 382	4 013	28 902	9 753	26 629
TAXES	8 937	8 829	29 975	17 673	2 631	20 192	8 312	19 314
PROPERTY	5 693	5 344	14 736	6 611	-	14 278	2 721	10 017
GENERAL AND SELECTIVE SALES	2 817	3 059	12 838	9 918	2 351	4 630	5 153	8 452
INCOME	-	-	-	-	-	-	-	-
OTHER	427	426	2 401	1 144	280	1 284	438	845
CURRENT CHARGES	1 378	1 256	15 986	1 047	429	4 995	627	5 528
MISCELLANEOUS	1 201	1 848	10 125	2 662	953	3 715	814	1 787
GENERAL EXPENDITURE, TOTAL	13 159	15 877	82 686	33 246	6 341	53 566	13 194	33 739
CAPITAL OUTLAY	1 428	3 434	24 705	5 946	894	3 745	1 839	4 626
OTHER	11 731	12 443	57 981	27 300	5 447	49 821	11 355	29 113
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	469	653	2 048	-	-	1 997	-	985
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	44	-	-	-	-	-	-	114
HOSPITALS	-	-	-	-	-	11	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	-	33	-	47	-	3 730	-	-
TRANSPORTATION:								
HIGHWAYS	1 164	2 355	6 800	5 186	1 611	3 132	1 792	3 242
CAPITAL OUTLAY	14	1 075	3 036	2 814	733	29	818	766
OTHER	8	122	23	262	5	1 076	-	1 314
PUBLIC SAFETY:								
POLICE PROTECTION	3 874	2 852	11 936	5 642	1 657	4 827	3 670	6 924
SALARY AND WAGES	2 356	2 045	8 282	4 061	-	4 208	3 118	4 266
FIRE PROTECTION	2 365	2 371	7 331	4 356	-	1 701	2 083	4 628
SALARY AND WAGES	2 252	1 826	5 424	2 746	-	1 491	1 895	3 109
OTHER	731	222	907	301	-	622	389	794
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	-	94	814	7 293	-	536	93	930
CAPITAL OUTLAY	-	2	350	954	-	-	24	42
SANITATION OTHER THAN SEWERAGE	8	790	2 689	1 680	-	1 962	453	1 499
PARKS AND RECREATION	1 325	1 599	14 393	2 491	731	5 811	2 015	4 190
HOUSING AND URBAN DEVELOPMENT	-	2 248	17 719	1 020	-	2 593	-	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	273	380	1 902	537	65	2 145	593	1 257
GENERAL CONTROL	536	315	3 763	899	299	3 888	961	2 047
GENERAL PUBLIC BUILDINGS	146	91	2 952	1 027	28	666	251	1 748
INTEREST ON GENERAL DEBT	9	834	1 958	271	-	311	-	88
OTHER	2 207	918	7 451	2 234	1 945	18 558	894	3 979
UTILITIES:								
WATER SUPPLY REVENUE	-	1 125	7 481	2 570	76	-	1 643	3 280
WATER SUPPLY EXPENDITURE	-	1 203	8 482	2 170	191	-	1 477	3 164
CAPITAL OUTLAY	-	88	3 129	81	-	-	90	261
OTHER UTILITY REVENUE	(E)14 493	-	(E)65 308	-	-	-	-	(E)33 140
OTHER UTILITY EXPENDITURE	12 898	-	61 834	-	-	-	-	31 551
CAPITAL OUTLAY	17	-	4 143	-	-	-	-	4 806
TOTAL EXPENDITURE FOR SALARY AND WAGES .	9 475	6 998	35 412	12 359	964	23 582	8 275	21 491
TOTAL DEBT OUTSTANDING	155	16 665	97 054	21 850	305	4 924	2 595	8 720
LONG-TERM	155	16 665	97 054	21 225	305	4 924	2 595	8 720
FULL FAITH AND CREDIT	146	16 635	4 980	18 955	-	3 555	-	4 495
NONGUARANTEED	9	30	92 114	2 270	305	1 369	2 595	4 225
SHORT-TERM	-	-	-	625	-	-	-	-
UTILITY DEBT ONLY	-	30	23 305	15 500	305	-	2 595	6 700
LONG-TERM DEBT ISSUED	-	6 050	30 059	-	-	-	-	-
LONG-TERM DEBT RETIRED	75	721	6 266	516	40	308	115	1 390
EXHIBIT I: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	2 019	-	-	24	-	882	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	California--Continued							
	Carson	Chula Vista	Compton	Concord	Costa Mesa	Daly City	Downey	El Cajon
POPULATION, 1977 (ESTIMATED)	80 339 6/30	78 740 6/30	73 845 6/30	98 718 6/30	77 656 6/30	73 968 6/30	85 090 6/30	66 158 6/30
DATE OF END OF FISCAL YEAR								
GENERAL REVENUE, TOTAL	33 858	20 891	28 140	28 295	25 851	15 552	19 994	15 847
INTERGOVERNMENTAL REVENUE	9 739	9 053	12 942	8 216	5 927	6 056	6 522	4 611
FROM STATE GOVERNMENT	6 891	5 821	5 751	6 796	4 751	4 463	5 585	2 955
FROM FEDERAL GOVERNMENT	2 618	3 152	7 056	1 366	1 009	1 544	813	1 656
GENERAL REVENUE SHARING	1 639	989	1 414	630	1 009	504	459	741
FROM LOCAL GOVERNMENTS	230	80	135	54	167	49	124	-
GENERAL REVENUE FROM OWN SOURCES	24 119	11 838	15 198	20 079	19 924	9 496	13 472	11 236
TAXES	17 679	9 156	13 197	12 451	15 798	8 265	10 448	9 113
PROPERTY	10 401	3 904	9 325	5 708	5 135	4 522	3 252	2 734
GENERAL AND SELECTIVE SALES	6 187	4 481	3 410	5 722	9 332	3 297	6 288	5 540
INCOME	-	-	-	-	-	-	-	-
OTHER	1 091	771	462	1 021	1 331	446	908	839
CURRENT CHARGES	203	1 682	741	6 436	1 134	425	2 081	1 303
MISCELLANEOUS	6 237	1 000	1 260	1 192	2 992	806	943	820
GENERAL EXPENDITURE, TOTAL	32 330	17 103	30 514	25 281	18 828	14 754	18 701	12 214
CAPITAL OUTLAY	8 768	2 932	7 976	5 841	3 548	2 615	1 796	1 404
OTHER	23 562	14 171	22 538	19 440	15 280	12 139	16 905	10 810
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	96	-	-	-
SALARY AND WAGES	-	-	-	-	96	-	-	-
LIBRARY	-	859	-	-	3	603	478	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	-	-	-	-	-	55	-	-
TRANSPORTATION:								
HIGHWAYS	4 263	1 681	4 069	3 966	3 583	971	2 052	719
CAPITAL OUTLAY	2 519	538	1 840	1 123	1 538	380	906	13
OTHER	-	46	230	-	-	89	8	-
PUBLIC SAFETY:								
POLICE PROTECTION	3 150	3 013	4 695	5 244	4 294	2 762	5 042	2 549
SALARY AND WAGES	193	2 187	3 966	3 593	3 453	2 387	4 175	2 210
FIRE PROTECTION	5 206	1 708	2 063	-	2 332	1 927	3 076	1 550
SALARIES AND WAGES	-	1 241	1 945	-	1 973	1 720	2 629	1 394
OTHER	309	305	233	276	223	236	329	158
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	-	928	28	1 605	-	-	76	862
CAPITAL OUTLAY	-	38	28	1 031	-	-	-	185
SANITATION OTHER THAN SEWERAGE	-	101	820	127	137	298	221	101
PARKS AND RECREATION	3 594	2 050	1 525	6 222	3 063	1 900	2 232	1 245
HOUSING AND URBAN DEVELOPMENT	5 357	-	8 483	1 505	855	-	85	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	565	190	795	726	439	368	611	126
GENERAL CONTROL	1 262	1 237	1 883	894	939	864	799	616
GENERAL PUBLIC BUILDINGS	677	1 926	395	1 431	683	732	247	319
INTEREST ON GENERAL DEBT	5 377	150	988	752	238	2	4	136
OTHER	2 570	2 909	4 307	2 533	1 943	3 947	3 441	3 833
UTILITIES:								
WATER SUPPLY REVENUE	-	-	1 237	-	-	1 770	1 274	-
WATER SUPPLY EXPENDITURE	-	-	1 112	-	-	2 004	8 938	-
CAPITAL OUTLAY	-	-	55	-	-	116	7 297	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	4 886	7 360	10 759	9 551	10 393	7 811	12 782	6 843
TOTAL DEBT OUTSTANDING	78 565	1 841	20 725	16 860	3 693	101	8 240	3 079
LONG-TERM	78 565	1 841	20 725	16 860	3 693	101	8 240	3 079
FULL FAITH AND CREDIT	-	-	-	-	-	-	-	365
NONGUARANTEED	-	1 090	-	12 255	3 670	101	-	-
SHORT-TERM	78 565	751	20 725	4 605	23	-	8 240	2 714
UTILITY DEBT ONLY	-	-	-	-	-	-	8 163	-
LONG-TERM DEBT ISSUED	14 000	-	11 000	909	-	-	7 910	26
LONG-TERM DEBT RETIRED	1 950	192	150	1 111	90	50	37	339
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	-	456	1 008	-	-	-

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	California--Continued							
	El Monte	Escondido	Fairfield	Fountain Valley	Fremont	Fresno	Fullerton	Garden Grove
POPULATION, 1977 (ESTIMATED)	66 684	55 692	53 651	54 602	120 223	187 895	96 980	117 737
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	15 700	14 380	17 401	11 855	29 320	87 821	30 681	29 753
INTERGOVERNMENTAL REVENUE	7 462	2 946	6 539	3 305	9 238	30 556	10 568	13 791
FROM STATE GOVERNMENT	4 824	1 998	5 162	2 951	5 107	11 328	9 179	8 517
FROM FEDERAL GOVERNMENT	2 544	948	1 240	354	3 749	19 014	1 068	4 399
GENERAL REVENUE SHARING	1 019	674	525	354	925	3 933	678	988
FROM LOCAL GOVERNMENTS	94	-	137	-	382	214	321	875
GENERAL REVENUE FROM OWN SOURCES . . .	8 238	11 434	10 862	8 550	20 082	57 265	20 113	15 962
TAXES	7 415	9 213	5 787	5 439	15 646	38 202	15 506	13 769
PROPERTY	2 708	2 300	2 420	3 092	7 024	16 269	8 540	7 268
GENERAL AND SELECTIVE SALES	4 137	4 962	2 088	1 851	5 136	18 820	5 632	5 400
INCOME	-	-	-	-	-	-	-	-
OTHER	570	1 951	1 279	496	3 486	3 113	1 334	1 101
CURRENT CHARGES	47	1 662	2 908	995	1 299	14 640	3 024	1 772
MISCELLANEOUS	776	559	2 167	2 116	3 137	4 423	1 583	421
GENERAL EXPENDITURE, TOTAL	14 259	10 787	16 146	9 764	24 307	60 514	27 898	30 732
CAPITAL OUTLAY	2 477	1 711	6 357	1 460	2 228	8 743	6 788	9 251
OTHER	11 782	9 076	9 789	8 304	22 079	51 771	21 110	21 481
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	496	466	-	-	28	-	1 400	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	-	-	993	-	-
HOSPITALS	-	-	-	-	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	3	-	-	-	-	-	16	-
TRANSPORTATION:								
HIGHWAYS	1 949	1 806	3 355	1 970	3 789	9 403	5 230	6 111
CAPITAL OUTLAY	856	825	2 451	859	1 031	3 277	3 454	3 125
OTHER	20	89	-	-	-	4 122	460	-
PUBLIC SAFETY:								
POLICE PROTECTION	3 614	2 125	1 925	1 858	5 508	11 810	4 038	5 005
SALARY AND WAGES	2 154	1 735	1 668	1 543	3 603	8 597	3 260	4 371
FIRE PROTECTION	1 717	1 292	1 007	1 008	3 678	7 437	2 323	4 157
SALARY AND WAGES	1 158	1 099	622	831	2 496	6 105	1 988	2 590
OTHER	126	278	109	129	652	1 028	217	468
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	46	1 160	766	41	-	3 836	528	-
CAPITAL OUTLAY	-	116	716	-	-	348	386	-
SANITATION OTHER THAN SEWERAGE . . .	66	-	107	444	151	5 324	978	57
PARKS AND RECREATION	1 720	1 128	2 165	913	3 427	6 377	3 520	3 367
HOUSING AND URBAN DEVELOPMENT	218	155	1 906	515	171	1 921	592	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	243	216	391	307	787	1 927	448	314
GENERAL CONTROL	528	660	636	469	1 477	4 586	702	2 500
GENERAL PUBLIC BUILDINGS	217	369	370	297	464	181	257	1 713
INTEREST ON GENERAL DEBT	1	349	1 782	-	1 207	1 220	40	148
OTHER	3 295	694	1 627	1 813	2 968	349	7 149	6 892
UTILITIES:								
WATER SUPPLY REVENUE	322	3 269	1 472	1 190	-	4 795	4 115	3 737
WATER SUPPLY EXPENDITURE	296	3 088	4 360	2 144	-	4 858	3 696	4 287
CAPITAL OUTLAY	10	27	2 301	862	-	1 092	346	1 289
OTHER UTILITY REVENUE	-	-	(T)38	-	-	(T)1 281	-	-
OTHER UTILITY EXPENDITURE	-	-	243	-	-	6 075	-	-
CAPITAL OUTLAY	-	-	38	-	-	37	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	7 910	6 259	4 867	4 978	12 718	42 071	14 230	14 833
TOTAL DEBT OUTSTANDING	-	14 469	56 100	410	18 748	23 828	2 782	3 545
LONG-TERM	-	14 469	56 100	410	18 748	23 828	2 782	3 545
FULL FAITH AND CREDIT	-	7 173	15 559	-	3 620	17 723	2 253	-
NONGUARANTEED	-	7 296	40 541	410	15 128	6 105	529	3 545
SHORT-TERM	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	7 296	13 449	410	-	-	2 025	3 545
LONG-TERM DEBT ISSUED	-	-	4 742	-	2 712	73	209	-
LONG-TERM DEBT RETIRED	20	371	1 469	25	871	941	920	145
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	-	-	-	8 778	-	-

See footnotes at end of table.

INDIVIDUAL CITY GOVERNMENTS

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Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	California--Continued							
	Glendale	Hawthorne	Hayward	Huntington Beach	Inglewood	Lakewood	Long Beach	Los Angeles
POPULATION, 1977 (ESTIMATED)	133 864	53 591	97 374	161 860	86 976	79 604	336 697	2 761 222
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	44 750	16 082	36 216	45 942	31 585	14 404	192 736	1 421 250
INTERGOVERNMENTAL REVENUE	12 066	4 915	13 333	11 339	9 674	4 936	49 821	448 501
FROM STATE GOVERNMENT	10 874	4 328	9 094	6 675	8 026	3 383	16 875	136 640
FROM FEDERAL GOVERNMENT	937	587	3 929	4 492	1 485	1 377	30 089	304 327
GENERAL REVENUE SHARING	869	425	1 263	1 375	1 233	452	4 075	45 525
FROM LOCAL GOVERNMENTS	255	-	310	172	163	176	2 857	7 534
GENERAL REVENUE FROM OWN SOURCES	32 684	11 167	22 883	34 603	21 911	9 468	142 915	972 749
TAXES	21 068	7 293	15 539	25 934	15 377	7 250	70 529	661 240
PROPERTY	9 115	3 452	6 695	11 736	4 819	3 744	37 992	331 414
GENERAL AND SELECTIVE SALES	11 188	3 173	7 906	9 792	9 076	3 012	25 046	225 295
INCOME	-	-	-	-	-	-	-	-
OTHER	765	668	938	4 406	1 482	494	7 491	104 531
CURRENT CHARGES	5 869	2 732	4 122	5 659	4 262	1 519	46 872	181 720
MISCELLANEOUS	5 747	1 142	3 222	3 010	2 272	699	25 514	129 789
GENERAL EXPENDITURE, TOTAL	42 679	15 123	30 297	37 009	39 993	13 057	200 627	1 035 754
CAPITAL OUTLAY	5 564	2 634	7 414	5 918	1 845	1 689	38 796	128 957
OTHER	37 115	12 489	22 883	31 091	38 148	11 368	161 831	906 797
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	2 093	26 891
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	1 878	-	2 286	1 195	1 183	653	4 699	17 902
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-	4 404
SALARIES AND WAGES	-	-	-	-	-	-	-	1 808
HEALTH	70	-	-	-	-	-	-	699
TRANSPORTATION:								
HIGHWAYS	5 416	885	4 257	4 967	3 487	2 341	5 794	76 858
CAPITAL OUTLAY	964	-	1 834	2 995	334	1 266	876	26 385
OTHER	166	564	961	396	658	-	25 264	70 113
PUBLIC SAFETY:								
POLICE PROTECTION	6 619	2 731	5 713	7 189	8 139	1 997	31 141	241 669
SALARY AND WAGES	4 228	2 016	3 688	6 192	6 373	167	21 334	221 064
FIRE PROTECTION	6 055	1 904	4 249	4 206	4 502	2 064	18 415	101 878
SALARY AND WAGES	4 058	1 422	2 717	3 528	3 525	-	14 092	91 728
OTHER	488	143	785	724	-	-	4 422	17 436
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	763	58	3 143	547	310	-	1 128	24 992
CAPITAL OUTLAY	393	-	1 674	351	95	-	-	10 958
SANITATION OTHER THAN SEWERAGE	1 712	1 808	-	1 266	2 745	819	7 076	40 889
PARKS AND RECREATION	2 170	1 122	1 089	3 679	2 335	2 453	26 271	58 264
HOUSING AND URBAN DEVELOPMENT	761	-	408	-	-	-	4 053	24 983
NATURAL RESOURCES	-	-	-	-	-	-	-	14 982
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	1 440	330	773	1 069	812	288	5 722	27 205
GENERAL CONTROL	1 416	696	1 119	3 086	2 762	573	5 922	33 807
GENERAL PUBLIC BUILDINGS	2 486	2 575	1 969	969	2 935	672	7 549	23 833
INTEREST ON GENERAL DEBT	2 057	1 009	801	302	338	-	5 426	41 591
OTHER	8 312	1 298	2 744	7 414	9 787	1 197	41 960	187 358
UTILITIES:								
WATER SUPPLY REVENUE	5 286	926	3 190	4 963	3 825	1 379	10 424	91 253
WATER SUPPLY EXPENDITURE	4 356	785	4 226	4 120	3 262	1 659	11 669	95 866
CAPITAL OUTLAY	337	23	1 380	297	-	105	726	26 373
OTHER UTILITY REVENUE	(E)38 437	-	-	-	-	-	(G)42 574	(E)688 859
OTHER UTILITY EXPENDITURE	31 677	-	-	-	-	-	34 069	813 258
CAPITAL OUTLAY	3 901	-	-	-	-	-	1 942	228 842
TOTAL EXPENDITURE FOR SALARY AND WAGES .	25 181	6 105	13 028	18 977	19 131	3 270	95 506	783 388
TOTAL DEBT OUTSTANDING	90 945	44 005	23 002	9 565	32 915	3 530	85 110	2 718 165
LONG-TERM	90 945	44 005	23 002	9 565	32 915	3 530	85 110	2 675 520
FULL FAITH AND CREDIT	640	16 280	9 212	5 020	17 715	-	7 425	121 660
NONGUARANTEED	90 305	27 725	13 790	4 545	15 200	3 530	77 685	2 553 860
SHORT-TERM	-	-	-	-	-	-	-	42 645
UTILITY DEBT ONLY	49 330	-	2 532	2 815	14 405	3 530	5 220	2 110 245
LONG-TERM DEBT ISSUED	-	19 375	5 586	-	12 455	-	450	201 222
LONG-TERM DEBT RETIRED	1 415	600	1 333	390	112	150	5 036	95 509
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	-	-	-	-	-	217 386

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	California--Continued							
	Modesto	Monterey Park	Mountain View	Newport Beach	Norwalk	Oakland	Oceanside	Ontario
POPULATION, 1977 (ESTIMATED)	92 035	50 363	55 221	65 195	83 843	332 385	64 615	68 403
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	27 617	9 917	25 573	23 095	12 409	202 892	22 327	22 370
INTERGOVERNMENTAL REVENUE	8 040	3 031	4 692	3 638	6 030	80 074	4 883	4 359
FROM STATE GOVERNMENT	3 940	2 565	3 797	3 142	4 200	16 572	3 561	6 749
FROM FEDERAL GOVERNMENT	2 696	466	823	496	1 570	61 724	1 230	2 610
GENERAL REVENUE SHARING	1 128	286	468	336	579	5 777	694	1 130
FROM LOCAL GOVERNMENTS	1 404	-	72	-	260	1 778	92	-
GENERAL REVENUE FROM OWN SOURCES	19 577	6 886	20 881	19 457	6 379	122 818	17 444	13 011
TAXES	13 423	5 650	11 702	15 655	5 266	74 292	6 817	9 062
PROPERTY	3 488	3 406	4 558	8 179	1 684	40 417	4 768	4 003
GENERAL AND SELECTIVE SALES	7 638	1 815	5 988	5 545	2 942	26 239	2 502	3 326
INCOME	-	-	-	-	-	-	-	-
OTHER	2 297	429	1 156	1 931	640	7 636	1 557	1 733
CURRENT CHARGES	3 869	742	5 633	1 889	31	38 301	6 206	2 151
MISCELLANEOUS	2 285	494	3 586	1 913	1 082	10 225	2 421	1 798
GENERAL EXPENDITURE, TOTAL	24 622	8 118	17 755	22 856	9 760	172 955	20 538	18 618
CAPITAL OUTLAY	6 456	669	2 893	4 461	691	30 805	2 719	4 027
OTHER	18 166	7 449	14 862	18 395	9 069	142 150	17 819	14 591
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	603	-	-
SALARY AND WAGES	-	-	-	-	-	344	-	-
LIBRARY	-	566	652	1 530	483	3 833	754	590
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	9	-	-	-	26	-	-	-
TRANSPORTATION:								
HIGHWAYS	2 429	1 283	1 208	3 802	1 949	15 895	1 674	1 619
CAPITAL OUTLAY	1 157	436	312	2 004	575	7 078	794	870
OTHER	972	-	353	309	-	31 260	18	-
PUBLIC SAFETY:								
POLICE PROTECTION	3 727	2 187	2 859	4 534	2 132	24 113	3 635	3 743
SALARY AND WAGES	3 047	1 551	1 702	3 654	34	20 318	2 401	2 821
FIRE PROTECTION	2 464	1 310	2 035	2 478	1 522	16 808	2 596	2 716
SALARY AND WAGES	1 976	1 030	1 434	2 105	-	15 304	1 753	2 030
OTHER	437	125	153	-	-	2 790	258	260
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	1 987	70	1 148	349	73	2 264	2 242	598
CAPITAL OUTLAY	920	-	423	101	9	1 006	661	143
SANITATION OTHER THAN SEWERAGE	857	575	1 068	1 199	93	1 931	1 292	1 234
PARKS AND RECREATION	4 503	546	2 697	2 502	36	14 468	1 915	958
HOUSING AND URBAN DEVELOPMENT	-	116	-	150	819	8 757	-	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	606	162	762	484	248	4 831	871	532
GENERAL CONTROL	990	422	1 369	1 418	501	3 106	647	547
GENERAL PUBLIC BUILDINGS	1 492	90	407	191	161	4 942	155	1 339
INTEREST ON GENERAL DEBT	49	102	1 235	1	-	9 086	359	193
OTHER	4 100	564	1 809	3 909	1 717	28 268	4 422	4 289
UTILITIES:								
WATER SUPPLY REVENUE	2 233	1 150	2 648	3 346	259	-	3 950	2 310
WATER SUPPLY EXPENDITURE	2 337	1 206	2 175	1 494	306	-	3 812	4 087
CAPITAL OUTLAY	1 427	242	258	468	80	-	477	2 353
OTHER UTILITY REVENUE	(T)101	-	-	-	(T)203	-	-	-
OTHER UTILITY EXPENDITURE	585	-	-	-	1 356	-	-	-
CAPITAL OUTLAY	165	-	-	-	145	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	12 047	4 611	8 215	12 069	2 836	76 744	9 476	10 453
TOTAL DEBT OUTSTANDING	958	5 735	25 945	399	-	157 405	18 584	6 240
LONG-TERM	958	5 735	25 945	399	-	152 102	18 584	6 240
FULL FAITH AND CREDIT	590	5 600	24 115	-	-	6 150	6 590	4 525
NONGUARANTEED	368	135	1 830	399	-	145 952	11 994	1 715
SHORT-TERM	-	-	-	-	-	5 303	-	-
UTILITY DEBT ONLY	-	-	2 438	375	-	-	8 025	1 715
LONG-TERM DEBT ISSUED	-	3 200	-	-	-	2 346	-	-
LONG-TERM DEBT RETIRED	274	26	2 735	88	-	3 645	1 539	450
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	-	-	-	19 585	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	California—Continued							
	Orange	Oxnard	Palo Alto	Pasadena	Pico Rivera	Pomona	Redondo Beach	Redwood City
POPULATION, 1977 (ESTIMATED)	84 934 6/30	93 379 6/30	54 277 6/30	106 535 6/30	50 690 6/30	85 497 6/30	62 134 6/30	54 990 6/30
DATE OF END OF FISCAL YEAR								
GENERAL REVENUE, TOTAL	23 395	28 260	26 230	53 501	10 228	27 665	22 607	19 617
INTERGOVERNMENTAL REVENUE	6 331	9 126	5 555	16 429	5 272	10 626	7 874	5 683
FROM STATE GOVERNMENT	4 710	7 250	3 464	6 304	4 237	7 996	5 189	4 221
FROM FEDERAL GOVERNMENT	1 213	1 846	973	8 465	967	2 529	2 448	945
GENERAL REVENUE SHARING	846	1 448	297	1 367	520	1 619	940	516
FROM LOCAL GOVERNMENTS	408	30	1 118	1 660	68	101	237	517
GENERAL REVENUE FROM OWN SOURCES	17 064	19 134	20 675	37 072	4 956	17 039	14 733	13 934
TAXES	13 349	11 873	9 685	26 148	3 988	13 927	10 301	9 816
PROPERTY	4 629	6 090	3 886	12 350	1 551	5 367	4 933	5 649
GENERAL AND SELECTIVE SALES	7 307	4 648	5 425	11 723	2 004	7 800	4 180	3 379
INCOME	-	-	-	-	-	-	-	-
OTHER	1 413	1 135	374	2 075	433	760	1 188	788
CURRENT CHARGES	1 758	5 431	8 254	4 961	317	2 347	2 959	2 924
MISCELLANEOUS	1 957	1 830	2 736	5 963	651	765	1 473	1 194
GENERAL EXPENDITURE, TOTAL	19 688	23 502	28 474	59 391	10 456	22 519	15 584	16 003
CAPITAL OUTLAY	2 709	4 700	6 412	12 679	2 298	1 170	298	1 653
OTHER	16 979	18 802	22 062	46 712	8 158	21 349	15 286	14 350
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	1 368	562	1 040	2 732	-	1 119	385	849
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	-	43	-	1 291	10	55	-	-
TRANSPORTATION:								
HIGHWAYS	2 826	2 684	1 532	6 077	884	2 171	1 490	2 107
CAPITAL OUTLAY	572	980	425	2 877	131	301	-	752
OTHER	-	84	308	226	-	-	1 735	1 117
PUBLIC SAFETY:								
POLICE PROTECTION	4 947	5 136	2 944	9 753	1 581	4 764	2 682	2 604
SALARY AND WAGES	4 408	3 903	2 701	5 964	28	4 036	2 254	1 683
FIRE PROTECTION	3 413	3 009	3 083	5 274	-	3 460	1 671	2 304
SALARIES AND WAGES	3 162	2 425	2 889	3 663	-	3 124	1 478	1 533
OTHER	250	425	238	790	64	214	97	-
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	388	1 601	1 851	803	-	230	55	726
CAPITAL OUTLAY	158	1 065	682	405	-	136	21	10
SANITATION OTHER THAN SEWERAGE	572	1 986	520	2 404	83	1 106	363	124
PARKS AND RECREATION	2 203	2 995	3 612	5 568	2 911	2 127	1 779	1 554
HOUSING AND URBAN DEVELOPMENT	527	-	654	9 727	817	-	-	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	1 001	743	1 367	2 505	179	496	58	681
GENERAL CONTROL	1 190	1 361	1 481	2 467	1 391	2 562	766	1 209
GENERAL PUBLIC BUILDINGS	222	713	763	424	460	547	1 638	622
INTEREST ON GENERAL DEBT	50	192	405	4 053	14	100	911	1 075
OTHER	731	1 968	8 676	5 297	2 062	3 568	1 954	1 031
UTILITIES:								
WATER SUPPLY REVENUE	4 228	3 026	3 003	5 518	885	3 035	-	2 431
WATER SUPPLY EXPENDITURE	4 006	2 936	2 460	4 334	657	2 278	-	2 007
CAPITAL OUTLAY	759	215	135	882	298	171	-	151
OTHER UTILITY REVENUE	-	-	(*) 17 712	(*) 34 583	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	12 967	29 647	-	-	-	-
CAPITAL OUTLAY	-	-	739	3 007	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES . . .	14 009	14 010	16 211	28 481	3 846	14 100	8 107	7 619
TOTAL DEBT OUTSTANDING	5 330	10 599	8 083	102 722	21	4 680	16 182	23 280
LONG-TERM	5 330	10 599	8 083	101 422	21	4 680	16 182	23 280
FULL FAITH AND CREDIT	5 330	4 275	3 590	86 191	-	2 910	-	55
NONGUARANTEED	-	6 324	4 493	15 231	21	1 770	16 182	23 225
SHORT-TERM	4 200	6 300	-	1 300	-	-	-	-
UTILITY DEBT ONLY	4 200	6 300	-	12 300	-	1 240	-	2 657
LONG-TERM DEBT ISSUED	-	-	-	31 707	-	-	-	-
LONG-TERM DEBT RETIRED	470	460	981	3 363	5	320	1 503	781
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	-	2 225	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	California--Continued							
	Richmond	Riverside	Sacramento	Salinas	San Bernardino	San Buenaventura	San Diego	San Francisco
POPULATION, 1977 (ESTIMATED)	70 381	155 029	264 511	75 316	102 270	67 246	799 725	555 072
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	49 030	48 922	116 486	23 921	46 660	24 603	288 499	904 774
INTERGOVERNMENTAL REVENUE	15 654	14 445	35 238	9 226	17 306	7 982	111 380	362 095
FROM STATE GOVERNMENT	10 021	7 506	12 884	7 569	6 937	5 468	38 531	204 192
FROM FEDERAL GOVERNMENT	5 563	6 703	21 802	1 645	9 736	2 506	65 040	156 139
GENERAL REVENUE SHARING	1 453	1 848	6 408	1 037	2 232	734	8 782	21 349
FROM LOCAL GOVERNMENTS	70	236	552	12	633	8	7 809	1 764
GENERAL REVENUE FROM OWN SOURCES	33 376	34 477	81 248	14 695	29 354	16 621	177 119	542 679
TAXES	22 746	22 162	50 211	11 796	20 916	10 967	107 321	378 993
PROPERTY	14 949	5 673	25 396	4 070	7 186	4 209	47 211	252 170
GENERAL AND SELECTIVE SALES	7 328	11 507	20 953	6 820	12 078	5 757	50 636	69 429
INCOME	—	—	—	—	—	—	—	—
OTHER	469	4 982	3 862	906	1 652	1 001	9 474	57 394
CURRENT CHARGES	6 328	7 893	19 344	1 340	3 258	4 029	25 855	111 457
MISCELLANEOUS	4 302	4 422	11 693	1 559	5 180	1 625	43 943	52 229
GENERAL EXPENDITURE, TOTAL	44 958	46 251	107 054	20 722	43 916	23 391	241 210	775 923
CAPITAL OUTLAY	18 075	7 938	12 791	4 597	9 962	6 025	47 695	153 358
OTHER	26 883	38 313	94 263	16 125	33 954	17 366	193 515	642 565
EDUCATION SERVICES:								
EDUCATION	—	—	—	—	—	—	10 610	4 394
SALARY AND WAGES	—	—	—	—	—	—	—	316
LIBRARY	985	2 886	2 704	1 308	805	—	5 551	6 119
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	—	—	—	—	—	—	16	148 902
HOSPITALS	—	—	—	—	—	—	—	75 014
SALARIES AND WAGES	—	—	—	—	—	—	—	43 641
HEALTH	—	—	303	—	—	—	134	33 300
TRANSPORTATION:								
HIGHWAYS	1 333	6 070	4 100	4 138	4 037	4 601	17 492	26 302
CAPITAL OUTLAY	25	2 447	67	2 509	969	3 016	8 301	17 543
OTHER	1 532	667	2 812	260	280	259	587	84 246
PUBLIC SAFETY:								
POLICE PROTECTION	5 626	8 921	19 454	3 345	8 551	3 314	33 395	48 730
SALARY AND WAGES	4 923	6 127	17 544	2 413	4 774	2 213	25 810	42 729
FIRE PROTECTION	3 472	5 489	13 290	2 166	4 727	2 873	18 889	36 612
SALARY AND WAGES	3 217	3 791	12 465	1 664	3 477	1 593	15 192	33 528
OTHER	360	557	1 180	182	290	367	4 861	18 981
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	1 837	1 915	4 335	722	481	3 345	28 015	46 567
CAPITAL OUTLAY	441	425	267	200	278	1 143	17 573	40 809
SANITATION OTHER THAN SEWERAGE	94	3 302	7 284	47	2 102	—	10 352	4 590
PARKS AND RECREATION	2 596	5 663	13 540	2 176	2 457	3 260	32 192	33 539
HOUSING AND URBAN DEVELOPMENT	18 379	297	5 774	913	6 863	—	11 412	23 149
NATURAL RESOURCES	—	—	—	—	—	—	5 137	—
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	578	431	2 320	334	814	1 567	6 192	12 274
GENERAL CONTROL	917	1 832	1 980	1 490	1 178	1 028	9 573	30 058
GENERAL PUBLIC BUILDINGS	106	3 145	1 344	333	1 507	287	5 146	6 986
INTEREST ON GENERAL DEBT	2 988	853	4 109	299	4 607	368	6 017	27 515
OTHER	4 155	4 223	22 525	3 009	5 217	2 122	35 639	108 645
UTILITIES:								
WATER SUPPLY REVENUE	—	8 439	7 127	—	—	3 682	32 583	30 769
WATER SUPPLY EXPENDITURE	—	9 905	6 217	—	—	4 062	26 927	29 306
CAPITAL OUTLAY	—	4 230	519	—	—	943	8 304	3 578
OTHER UTILITY REVENUE	—	(S) 43 576	(T)	—	—	—	(T) 8 543	(*) 61 688
OTHER UTILITY EXPENDITURE	—	39 164	7	—	—	—	24 580	112 394
CAPITAL OUTLAY	—	3 153	—	—	—	—	235	11 394
TOTAL EXPENDITURE FOR SALARY AND WAGES .	18 288	24 649	66 330	8 070	16 705	9 448	114 101	361 028
TOTAL DEBT OUTSTANDING	68 376	66 329	85 410	7 083	88 986	12 198	139 750	656 955
LONG-TERM	63 396	66 329	80 231	7 083	87 155	12 198	139 750	601 470
FULL FAITH AND CREDIT	40 596	4 360	38 766	5 220	320	8 366	59 278	527 783
NONGUARANTEED	22 800	61 969	41 465	1 863	86 835	3 832	80 472	73 687
SHORT-TERM	4 980	—	5 179	—	1 831	—	—	55 485
UTILITY DEBT ONLY	—	45 620	21 545	—	—	6 130	5 745	78 394
LONG-TERM DEBT ISSUED	35 424	13 240	5 322	38	44 450	—	14 500	69 037
LONG-TERM DEBT RETIRED	747	2 468	4 231	594	2 505	550	5 405	32 138
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	273	—	10 762	—	—	—	20 817	94 105

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	California—Continued							
	San Jose	San Leandro	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Monica	Santa Rosa
POPULATION, 1977 (ESTIMATED)	583 402	68 717	79 303	183 138	72 753	84 065	89 319	71 335
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	213 518	23 455	33 136	58 866	33 551	37 540	37 574	25 962
INTERGOVERNMENTAL REVENUE	70 844	7 175	17 258	23 147	10 320	7 256	10 221	7 052
FROM STATE GOVERNMENT	39 945	5 398	16 078	7 170	8 792	5 404	8 784	4 358
FROM FEDERAL GOVERNMENT	25 741	1 563	1 172	15 262	953	1 379	1 153	2 168
GENERAL REVENUE SHARING	7 504	692	554	2 362	757	853	963	943
FROM LOCAL GOVERNMENTS	5 158	214	8	715	575	473	284	526
GENERAL REVENUE FROM OWN SOURCES	142 674	16 280	15 878	35 719	23 231	30 284	27 353	18 910
TAXES	93 408	12 424	12 047	28 472	12 219	15 853	15 952	11 801
PROPERTY	39 367	3 748	4 922	11 842	4 153	5 983	5 545	4 366
GENERAL AND SELECTIVE SALES	38 436	8 195	5 518	14 619	7 019	9 089	8 021	6 288
INCOME	-	-	-	-	-	-	-	-
OTHER	15 605	481	1 607	2 011	1 047	781	2 386	1 147
CURRENT CHARGES	32 506	3 140	2 592	3 471	5 947	6 195	7 534	4 327
MISCELLANEOUS	16 760	716	1 239	3 776	5 065	8 236	3 867	2 782
GENERAL EXPENDITURE, TOTAL	171 961	21 655	27 436	66 433	25 435	34 747	28 195	28 626
CAPITAL OUTLAY	50 576	4 202	12 665	16 616	4 222	6 390	3 020	13 229
OTHER	121 385	17 453	14 771	49 817	21 213	28 357	25 175	15 397
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	2	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	5 376	697	902	1 596	1 805	957	1 330	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	1 264	-	24	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	-	66	-	-	-	-	-	-
TRANSPORTATION:								
HIGHWAYS	17 514	2 267	1 624	9 935	1 639	5 159	2 080	4 568
CAPITAL OUTLAY	10 135	1 481	579	4 845	502	4 121	774	2 484
OTHER	15 059	418	73	-	2 060	-	2 771	353
PUBLIC SAFETY:								
POLICE PROTECTION	30 021	2 937	3 910	13 146	4 304	4 056	5 417	2 465
SALARY AND WAGES	20 756	2 501	3 513	8 653	2 885	3 172	4 316	1 980
FIRE PROTECTION	16 217	2 081	3 044	8 073	2 988	3 076	2 636	2 026
SALARY AND WAGES	14 279	1 916	2 869	4 952	2 034	2 730	2 316	1 326
OTHER	3 085	-	247	801	-	353	341	396
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	25 006	2 088	12 389	1 193	2 916	1 971	718	9 825
CAPITAL OUTLAY	18 358	1 142	11 719	1 056	1 988	450	109	8 319
SANITATION OTHER THAN SEWERAGE	2 019	1 015	130	1 459	778	1 693	1 387	138
PARKS AND RECREATION	23 786	1 736	2 102	4 609	1 855	2 726	2 863	1 915
HOUSING AND URBAN DEVELOPMENT	1 979	169	55	4 853	-	-	-	940
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	3 317	425	480	784	692	1 183	935	562
GENERAL CONTROL	5 467	876	1 401	2 026	1 176	2 825	1 129	1 032
GENERAL PUBLIC BUILDINGS	1 851	370	402	3 538	350	459	345	455
INTEREST ON GENERAL DEBT	9 497	215	631	14	1 193	2 770	243	1 282
OTHER	11 767	5 031	46	14 382	3 677	7 519	6 020	2 669
UTILITIES:								
WATER SUPPLY REVENUE	1 308	-	-	4 571	2 541	3 661	2 332	2 764
WATER SUPPLY EXPENDITURE	1 689	-	-	4 645	2 317	3 220	2 585	3 271
CAPITAL OUTLAY	982	-	-	1 516	249	864	695	711
OTHER UTILITY REVENUE	-	-	-	-	-	(E) 35 460	(T) 3 148	(T) 76
OTHER UTILITY EXPENDITURE	-	-	-	-	-	36 787	6 223	581
CAPITAL OUTLAY	-	-	-	-	-	2 851	1 430	121
TOTAL EXPENDITURE FOR SALARY AND WAGES .	76 468	11 721	11 353	24 188	11 546	14 202	18 793	8 388
TOTAL DEBT OUTSTANDING	145 719	4 489	14 984	23 459	27 557	52 602	7 423	35 925
LONG-TERM	145 719	4 489	14 984	23 459	27 557	52 602	7 423	34 925
FULL FAITH AND CREDIT	101 784	1 639	7 000	18 309	14 000	7 525	1 415	22 410
NONGUARANTEED	43 935	2 850	7 984	5 150	13 557	45 077	6 008	12 515
SHORT-TERM	-	-	-	-	-	-	-	1 000
UTILITY DEBT ONLY	195	-	-	5 150	4 230	2 523	-	1 685
LONG-TERM DEBT ISSUED	28 453	810	-	15 386	144	2 883	-	500
LONG-TERM DEBT RETIRED	8 908	615	789	335	840	16 215	278	1 719
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	12 390	-	-	-	256	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	California--Continued							
	Simi Valley	South Gate	Stockton	Sunnyvale	Thousand Oaks	Torrance	Vallejo	West Covina
POPULATION, 1977 (ESTIMATED)	73 262	59 776	124 037	105 065	63 171	129 067	70 264	72 770
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	9 257	15 162	75 695	44 418	18 735	44 436	20 216	21 281
INTERGOVERNMENTAL REVENUE	3 841	5 072	36 849	19 151	3 046	12 880	7 912	7 566
FROM STATE GOVERNMENT	2 413	3 996	13 072	7 497	2 586	9 866	4 293	6 449
FROM FEDERAL GOVERNMENT	1 410	1 066	23 459	11 654	421	2 744	3 619	937
GENERAL REVENUE SHARING	436	482	3 843	714	355	1 319	2 342	509
FROM LOCAL GOVERNMENTS	18	10	318	-	39	270	-	180
GENERAL REVENUE FROM OWN SOURCES	5 416	10 090	38 846	25 267	15 689	31 556	12 304	13 715
TAXES	4 836	7 927	24 009	15 391	5 639	26 191	10 042	11 236
PROPERTY	1 857	4 767	8 560	6 468	452	8 041	4 245	6 215
GENERAL AND SELECTIVE SALES	1 654	2 455	12 920	7 594	3 117	15 678	4 689	3 897
INCOME	-	-	-	-	-	-	-	-
OTHER	1 325	705	2 529	1 329	2 070	2 472	1 108	1 124
CURRENT CHARGES	123	1 061	10 109	7 223	7 629	2 451	1 178	1 859
MISCELLANEOUS	457	1 102	4 728	2 653	2 421	2 914	1 084	620
GENERAL EXPENDITURE, TOTAL	9 726	13 610	67 891	31 228	18 980	40 419	21 061	15 084
CAPITAL OUTLAY	2 530	2 607	12 363	5 290	8 808	3 477	5 058	1 691
OTHER	7 196	11 003	55 528	25 938	10 172	36 942	16 003	13 393
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	-	-	3 020	1 238	-	1 940	413	495
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	475	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	-	-	-	-	-	23	-	-
TRANSPORTATION:								
HIGHWAYS	2 902	2 037	5 963	2 285	1 352	6 274	1 880	2 008
CAPITAL OUTLAY	1 118	-	3 086	452	311	1 568	389	736
OTHER	-	-	285	353	-	508	30	-
PUBLIC SAFETY:								
POLICE PROTECTION	2 594	3 775	8 697	4 513	2 112	9 918	3 764	3 523
SALARY AND WAGES	2 293	1 957	5 536	3 777	1 925	6 231	3 523	2 217
FIRE PROTECTION	-	26	6 535	3 933	-	6 115	2 860	2 376
SALARY AND WAGES	-	-	4 414	3 299	-	4 135	2 675	1 464
OTHER	185	83	617	166	884	768	155	590
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	-	228	8 124	3 469	9 671	171	-	58
CAPITAL OUTLAY	-	-	4 978	2 140	7 799	33	-	1
SANITATION OTHER THAN SEWERAGE	60	412	1 352	2 626	-	1 343	-	183
PARKS AND RECREATION	20	2 538	4 539	4 044	853	4 075	643	1 812
HOUSING AND URBAN DEVELOPMENT	601	1 489	2 217	-	67	366	2 852	477
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	493	182	905	867	391	1 289	442	223
GENERAL CONTROL	710	1 117	1 645	1 159	819	2 271	803	559
GENERAL PUBLIC BUILDINGS	1 140	1 059	271	145	391	733	313	864
INTEREST ON GENERAL DEBT	31	-	2 392	1 212	824	114	889	842
OTHER	505	664	21 329	5 218	1 596	4 461	6 017	1 074
UTILITIES:								
WATER SUPPLY REVENUE	-	1 361	1 557	4 616	2 224	3 113	3 132	601
WATER SUPPLY EXPENDITURE	-	1 104	4 502	2 613	2 243	2 741	2 643	1 738
CAPITAL OUTLAY	-	103	3 693	277	799	56	384	1 339
OTHER UTILITY REVENUE	(T)49	-	-	-	(T)52	(T)400	-	-
OTHER UTILITY EXPENDITURE	578	-	-	-	147	1 760	-	-
CAPITAL OUTLAY	195	-	-	-	1	208	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	4 725	4 582	29 201	14 403	5 405	19 466	11 014	6 722
TOTAL DEBT OUTSTANDING	730	-	47 067	22 800	17 513	3 134	20 852	20 952
LONG-TERM	730	-	47 067	22 800	17 513	3 134	20 852	20 952
FULL FAITH AND CREDIT	730	-	13 000	10 971	5 440	2 247	12 185	9 500
NONGUARANTEED	-	-	34 067	11 829	12 073	887	8 667	11 452
SHORT-TERM	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY	-	-	2 310	1 525	4 145	342	4 140	-
LONG-TERM DEBT ISSUED	-	-	5 516	-	166	-	3 425	-
LONG-TERM DEBT RETIRED	35	-	2 071	2 652	839	534	775	93
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	California--Continued				Colorado				
	Westminster	Whittier	Arvada	Aurora	Boulder	Colorado Springs	Denver	Fort Collins	
POPULATION, 1977 (ESTIMATED)	69 155	69 528	79 958	127 121	76 795	183 534	475 098	58 107	
DATE OF END OF FISCAL YEAR	6/30	6/30	12/31	12/31	12/31	12/31	12/31	12/31	
GENERAL REVENUE, TOTAL	12 668	15 409	13 571	37 305	23 843	61 950	390 186	17 250	
INTERGOVERNMENTAL REVENUE	4 567	4 431	2 136	4 158	4 508	14 749	132 135	2 597	
FROM STATE GOVERNMENT	3 743	3 420	759	1 537	1 462	2 751	64 590	847	
FROM FEDERAL GOVERNMENT	698	862	817	1 957	2 230	10 520	67 353	1 369	
GENERAL REVENUE SHARING	514	448	583	1 331	1 111	2 899	13 414	883	
FROM LOCAL GOVERNMENTS	126	149	560	664	816	1 478	192	381	
GENERAL REVENUE FROM OWN SOURCES	8 101	10 978	11 435	33 147	19 335	47 201	258 051	14 653	
TAXES	6 726	8 680	8 952	22 874	12 774	22 297	151 531	7 482	
PROPERTY	1 879	2 692	1 685	5 742	2 718	6 554	58 432	1 356	
GENERAL AND SELECTIVE SALES	4 350	5 585	5 246	15 630	9 381	14 887	76 060	5 539	
INCOME	-	-	-	-	-	-	-	-	
OTHER	497	403	2 021	1 502	675	856	17 039	587	
CURRENT CHARGES	255	1 275	1 522	3 569	2 520	15 718	78 111	2 906	
MISCELLANEOUS	1 120	1 023	961	6 704	4 041	9 186	28 409	4 265	
GENERAL EXPENDITURE, TOTAL	10 049	15 133	11 025	31 685	22 609	58 074	380 387	20 124	
CAPITAL OUTLAY	1 097	1 786	1 917	3 964	8 550	16 060	74 851	10 084	
OTHER	8 952	13 347	9 108	27 721	14 059	42 014	305 536	10 040	
EDUCATION SERVICES:									
EDUCATION	-	-	-	-	-	-	-	-	
SALARY AND WAGES	-	-	-	-	-	-	-	-	
LIBRARY	-	730	-	563	814	-	6 667	520	
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	-	-	233	-	409	384	55 362	-	
HOSPITALS	-	-	-	-	60	14 321	28 458	-	
SALARIES AND WAGES	-	-	-	-	-	4 275	18 218	-	
HEALTH	-	-	-	-	256	795	24 932	38	
TRANSPORTATION:									
HIGHWAYS	1 829	1 397	1 751	5 291	5 725	5 598	13 137	3 241	
CAPITAL OUTLAY	809	346	311	1 561	4 570	1 215	2 494	2 494	
OTHER	-	39	6	-	261	5 742	38 128	40	
PUBLIC SAFETY:									
POLICE PROTECTION	3 340	3 365	2 647	4 775	2 489	6 995	37 775	1 648	
SALARY AND WAGES	2 976	2 488	1 881	3 945	1 966	5 767	31 561	1 299	
FIRE PROTECTION	1 827	2 296	1	3 203	1 678	4 443	21 686	1 184	
SALARY AND WAGES	1 588	-	-	2 887	1 192	3 943	17 275	1 052	
OTHER	238	185	267	516	161	98	6 089	218	
ENVIRONMENTAL AND HOUSING:									
SEWERAGE	-	221	1 223	4 092	1 927	3 972	25 322	1 884	
CAPITAL OUTLAY	-	169	71	1 845	759	1 004	11 704	987	
SANITATION OTHER THAN SEWERAGE	130	1 337	35	666	241	-	10 340	131	
PARKS AND RECREATION	708	2 134	2 005	3 324	3 277	5 675	31 118	4 543	
HOUSING AND URBAN DEVELOPMENT	-	-	167	390	282	628	1 233	364	
NATURAL RESOURCES	-	-	-	-	-	-	1 581	-	
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	199	308	248	1 513	554	781	13 225	374	
GENERAL CONTROL	639	587	922	1 124	1 267	1 444	11 992	2 500	
GENERAL PUBLIC BUILDINGS	218	102	218	536	269	423	4 041	1 676	
INTEREST ON GENERAL DEBT	-	38	399	557	565	1 579	11 587	332	
OTHER	921	2 394	903	5 135	2 374	5 196	37 714	1 431	
UTILITIES:									
WATER SUPPLY REVENUE	2 047	870	3 369	11 865	2 950	12 912	36 439	2 225	
WATER SUPPLY EXPENDITURE	1 831	1 326	3 587	24 943	3 558	14 833	43 313	4 436	
CAPITAL OUTLAY	250	179	315	19 115	2 030	5 013	22 016	3 133	
OTHER UTILITY REVENUE	-	-	-	-	-	(*) 66 995	-	(*) 7 903	
OTHER UTILITY EXPENDITURE	-	-	-	-	-	78 128	-	9 478	
CAPITAL OUTLAY	-	-	-	-	-	26 071	-	2 313	
TOTAL EXPENDITURE FOR SALARY AND WAGES	7 019	6 880	4 892	17 392	9 756	41 368	180 187	7 495	
TOTAL DEBT OUTSTANDING	2 020	2 975	14 925	81 584	17 212	162 787	441 921	11 697	
LONG-TERM	2 020	2 975	14 925	81 395	17 212	162 723	437 744	11 697	
FULL FAITH AND CREDIT	-	390	14 445	65 305	12 062	43 907	336 522	7 598	
NON-GUARANTEED	2 020	2 585	480	16 090	5 150	118 816	101 222	4 099	
SHORT-TERM	-	-	-	189	-	64	4 177	-	
UTILITY DEBT ONLY	2 020	300	7 990	56 685	5 793	127 117	148 061	6 498	
LONG-TERM DEBT ISSUED	-	2 000	-	26 750	609	7 063	69 825	6 827	
LONG-TERM DEBT RETIRED	90	85	483	20 397	766	3 046	18 850	399	
EXHIBIT I: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	156	1 099	286	1 168	10 332	108	

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Colorado--Continued		Connecticut					
	Lakewood	Pueblo	Bridgeport	Bristol	Danbury	East Hartford town	Fairfield town	Greenwich town
POPULATION, 1977 (ESTIMATED)	124 350	102 547	137 116	57 597	56 382	53 578	58 884	60 525
DATE OF END OF FISCAL YEAR	12/31	12/31	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	22 465	29 504	137 122	41 006	37 481	32 630	37 545	57 348
INTERGOVERNMENTAL REVENUE	7 082	9 420	66 223	16 146	9 828	7 636	7 170	8 616
FROM STATE GOVERNMENT	2 099	2 403	52 129	9 999	7 851	6 231	6 179	7 317
FROM FEDERAL GOVERNMENT	4 122	6 522	14 094	6 129	1 977	1 405	991	1 284
GENERAL REVENUE SHARING	966	2 004	3 836	889	762	1 376	950	1 011
FROM LOCAL GOVERNMENTS	861	495	-	18	-	-	-	15
GENERAL REVENUE FROM OWN SOURCES . . .	15 383	20 084	70 899	24 860	27 653	24 994	30 375	40 732
TAXES	13 977	15 201	59 209	21 464	24 537	23 318	27 184	41 816
PROPERTY	1 478	3 421	58 737	21 275	24 297	23 141	27 009	41 111
GENERAL AND SELECTIVE SALES	11 810	11 202	-	-	-	-	-	-
INCOME	-	-	-	-	-	-	-	-
OTHER	639	578	472	189	240	177	175	705
CURRENT CHARGES	562	1 165	9 463	1 026	2 311	1 046	1 660	4 491
MISCELLANEOUS	844	3 718	2 227	2 370	805	630	1 531	2 425
GENERAL EXPENDITURE, TOTAL	22 782	23 129	121 707	41 869	36 247	31 471	39 068	51 626
CAPITAL OUTLAY	8 901	3 884	5 672	10 669	1 279	771	4 431	3 021
OTHER	13 881	19 245	113 035	31 200	34 968	30 700	34 637	48 605
EDUCATION SERVICES:								
EDUCATION	-	-	36 040	17 504	21 266	18 791	23 206	25 689
SALARY AND WAGES	-	-	27 526	12 773	15 373	14 051	15 817	18 082
LIBRARY	-	-	2 183	379	428	369	659	1 531
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	5 185	1 329	124	250	148	3 936
HOSPITALS	-	-	4 030	15	80	-	-	-
SALARIES AND WAGES	-	-	3 282	-	-	-	-	-
HEALTH	-	244	1 476	317	268	165	486	739
TRANSPORTATION:								
HIGHWAYS	7 259	3 754	2 773	1 280	2 365	1 138	1 557	2 538
CAPITAL OUTLAY	4 440	1 222	668	-	534	142	338	1 076
OTHER	-	1 377	623	-	182	-	159	880
PUBLIC SAFETY:								
POLICE PROTECTION	4 806	4 477	7 737	6 588	2 375	2 066	2 274	3 501
SALARY AND WAGES	4 283	3 006	7 091	1 624	2 128	1 802	1 913	3 070
FIRE PROTECTION	-	2 568	9 319	1 740	1 995	2 454	2 398	1 572
SALARY AND WAGES	-	2 162	8 164	1 639	1 713	2 186	1 726	1 161
OTHER	1 196	364	299	80	33	-	83	14
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	456	1 604	3 062	1 214	643	-	963	894
CAPITAL OUTLAY	-	1 004	1 229	524	214	-	633	217
SANITATION OTHER THAN SEWERAGE	358	642	3 545	423	231	999	115	1 266
PARKS AND RECREATION	5 940	2 627	2 482	855	549	777	1 046	3 104
HOUSING AND URBAN DEVELOPMENT	124	1 214	762	4 806	858	-	-	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	858	389	1 972	640	470	551	660	1 066
GENERAL CONTROL	1 035	696	1 046	502	536	711	1 448	541
GENERAL PUBLIC BUILDINGS	530	241	2 096	367	259	175	289	242
INTEREST ON GENERAL DEBT	220	1 286	2 511	919	923	556	1 495	315
OTHER	-	1 646	34 566	2 911	2 662	2 469	2 072	3 798
UTILITIES:								
WATER SUPPLY REVENUE	-	8 245	-	1 169	523	-	-	-
WATER SUPPLY EXPENDITURE	-	9 538	-	1 164	568	-	-	-
CAPITAL OUTLAY	-	3 554	-	-	-	-	-	-
OTHER UTILITY REVENUE	-	(T)225	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	560	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	8 897	12 858	70 575	20 868	22 426	21 508	23 320	33 531
TOTAL DEBT OUTSTANDING	4 398	61 284	55 490	24 928	19 949	11 490	32 981	6 935
LONG-TERM	4 398	61 284	44 765	18 292	16 949	11 490	27 951	6 935
FULL FAITH AND CREDIT	4 250	7 896	44 765	18 168	16 949	11 490	27 951	6 935
NONGUARANTEED	148	53 388	-	124	-	-	-	-
SHORT-TERM	-	-	10 725	6 636	3 000	-	5 000	-
UTILITY DEBT ONLY	-	27 215	-	124	-	-	-	-
LONG-TERM DEBT ISSUED	-	2 806	-	4 203	50	-	-	-
LONG-TERM DEBT RETIRED	283	4 253	5 835	1 681	1 656	1 780	2 356	1 140
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	330	881	-	1 496	1 785	904	434	2 647

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Connecticut--Continued							
	Hartford	Manchester town	Milford	New Britain	New Haven	Norwalk	Stamford	Windsor
POPULATION, 1977 (ESTIMATED)	50 195	130 015	50 119	57 135	50 240	75 986	122 085	77 159
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	36 549	193 102	30 315	40 297	40 469	41 571	105 946	50 656
INTERGOVERNMENTAL REVENUE	9 834	91 219	8 625	9 940	11 819	11 876	44 942	11 040
FROM STATE GOVERNMENT	4 950	46 444	6 732	8 960	7 276	9 321	35 895	9 857
FROM FEDERAL GOVERNMENT	4 884	44 766	1 893	976	4 543	2 515	8 890	1 183
GENERAL REVENUE SHARING	4 324	4 136	1 045	976	1 173	1 779	5 330	1 183
FROM LOCAL GOVERNMENTS	-	9	-	4	-	40	157	-
GENERAL REVENUE FROM OWN SOURCES	26 715	101 883	21 690	30 357	28 650	29 695	61 004	39 616
TAXES	24 555	77 224	19 001	20 780	26 328	26 849	55 070	36 979
PROPERTY	24 335	76 690	18 798	20 604	25 822	26 761	54 451	36 436
GENERAL AND SELECTIVE SALES	-	-	-	-	-	-	-	-
INCOME	-	-	-	-	-	-	-	-
OTHER	220	534	203	176	506	88	619	543
CURRENT CHARGES	1 121	9 006	2 069	8 384	948	1 708	1 750	1 817
MISCELLANEOUS	1 039	15 653	620	1 193	1 374	1 138	4 184	820
GENERAL EXPENDITURE, TOTAL	30 302	178 157	36 706	41 651	38 303	35 342	115 513	56 080
CAPITAL OUTLAY	1 028	10 175	6 403	4 826	3 033	164	26 087	10 679
OTHER	29 274	167 982	30 303	36 825	35 270	35 178	89 426	45 401
EDUCATION SERVICES:								
EDUCATION	16 190	63 198	16 376	15 025	18 506	15 900	44 665	26 420
SALARY AND WAGES	11 226	42 526	12 137	11 249	13 677	12 468	27 875	20 922
LIBRARY	606	1 494	421	444	368	650	1 055	680
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	36	14 004	332	288	75	591	4 920	712
HOSPITALS	-	-	-	5 681	-	-	-	-
SALARIES AND WAGES	-	-	-	3 044	-	-	-	-
HEALTH	459	3 634	78	558	375	301	1 170	722
TRANSPORTATION:								
HIGHWAYS	1 084	4 264	7 211	1 439	1 571	1 301	3 007	2 612
CAPITAL OUTLAY	209	164	5 988	447	251	-	510	444
OTHER	-	1 736	56	39	-	105	1 351	163
PUBLIC SAFETY:								
POLICE PROTECTION	2 783	11 008	1 909	1 701	2 843	2 694	7 808	4 005
SALARY AND WAGES	2 351	8 612	1 578	1 501	1 987	2 349	6 656	2 892
FIRE PROTECTION	2 188	8 630	1 577	1 600	2 544	2 580	7 864	2 789
SALARY AND WAGES	1 784	8 114	1 377	1 518	1 945	2 258	7 188	2 603
OTHER	2	330	102	94	74	12	401	190
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	25	-	734	2 225	1 629	1 167	16 288	6 388
CAPITAL OUTLAY	-	-	96	1 796	883	-	15 187	5 234
SANITATION OTHER THAN SEWERAGE	774	1 817	579	238	921	1 225	1 900	1 547
PARKS AND RECREATION	860	8 770	813	577	510	780	1 866	1 265
HOUSING AND URBAN DEVELOPMENT	-	8 928	276	-	-	-	13 584	219
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	385	2 952	661	539	547	589	2 548	906
GENERAL CONTROL	436	4 189	427	383	619	1 065	1 332	961
GENERAL PUBLIC BUILDINGS	145	2 949	190	191	400	89	815	2 009
INTEREST ON GENERAL DEBT	1 402	6 400	464	856	1 424	1 624	3 757	2 051
OTHER	2 927	33 854	4 200	9 773	5 897	4 669	1 162	2 441
UTILITIES:								
WATER SUPPLY REVENUE	-	-	1 006	1 545	-	1 949	-	-
WATER SUPPLY EXPENDITURE	-	-	879	3 688	-	1 687	-	-
CAPITAL OUTLAY	-	-	19	1 819	-	-	-	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	18 904	78 240	17 725	22 539	23 580	21 655	56 559	32 179
TOTAL DEBT OUTSTANDING	27 910	131 611	20 041	32 857	26 608	39 945	103 244	59 796
LONG-TERM	26 660	122 811	9 020	26 206	26 608	39 945	74 705	46 796
FULL FAITH AND CREDIT	26 660	122 811	9 020	26 206	26 608	31 150	74 705	46 796
NONGUARANTEED	-	-	-	-	-	8 795	-	-
SHORT-TERM	1 250	8 800	11 021	6 651	-	-	28 539	13 000
UTILITY DEBT ONLY	-	-	2 090	947	-	2 598	-	-
LONG-TERM DEBT ISSUED	-	15 750	-	10 290	-	5 950	-	7 500
LONG-TERM DEBT RETIRED	2 245	8 248	780	1 970	2 555	3 080	6 530	4 041
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	644	11 288	320	-	1 143	226	4 568	1 723

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Connecticut--Continued					Delaware	District of Columbia	Florida
	Stamford	Stratford town	Waterbury	West Hartford town	West Haven ¹			
POPULATION, 1977 (ESTIMATED)	105 136	51 463	104 890	65 929	52 190	12 943	684 891	75 492
DATE OF END OF FISCAL YEAR	6/30	3/31	6/30	6/30	6/30	6/30	9/30	9/30
GENERAL REVENUE, TOTAL	108 639	27 749	87 980	50 745	24 526	86 690	1 683 824	30 573
INTERGOVERNMENTAL REVENUE	21 361	5 672	41 714	9 618	6 175	43 636	726 272	8 382
FROM STATE GOVERNMENT	14 452	3 909	24 477	7 083	4 612	14 867	—	2 874
FROM FEDERAL GOVERNMENT	6 789	1 763	17 075	2 127	1 563	28 512	696 346	4 894
GENERAL REVENUE SHARING	1 678	1 246	2 527	1 025	572	4 509	28 745	804
FROM LOCAL GOVERNMENTS	120	—	162	408	—	257	29 926	614
GENERAL REVENUE FROM OWN SOURCES	87 278	22 077	46 266	41 127	18 351	43 054	957 552	22 191
TAXES	76 340	20 314	41 016	37 982	17 189	29 232	847 668	11 357
PROPERTY	75 606	20 177	40 634	37 704	17 136	15 874	197 781	5 097
GENERAL AND SELECTIVE SALES	—	—	—	—	—	298	314 428	5 577
INCOME	—	—	—	—	—	10 337	289 599	—
OTHER	734	137	382	278	53	2 723	45 860	683
CURRENT CHARGES	4 402	1 000	1 746	1 811	820	11 217	75 235	8 971
MISCELLANEOUS	6 536	763	3 504	1 334	342	2 605	34 649	1 863
GENERAL EXPENDITURE, TOTAL	91 110	28 500	70 228	53 877	27 706	80 531	1 658 477	27 714
CAPITAL OUTLAY	7 948	204	5 435	6 679	2 232	6 514	142 666	5 770
OTHER	83 162	28 296	64 793	47 198	25 474	74 017	1 515 811	21 944
EDUCATION SERVICES:								
EDUCATION	40 529	16 075	24 516	28 301	13 760	30 769	324 678	—
SALARY AND WAGES	29 435	11 952	19 786	19 574	10 210	22 709	244 068	—
LIBRARY	2 012	271	483	1 083	351	18	10 311	816
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	2 153	64	2 864	336	217	—	285 142	5
HOSPITALS	20	—	—	—	—	—	91 064	—
SALARIES AND WAGES	—	—	—	—	—	—	45 331	—
HEALTH	1 809	142	954	350	165	—	47 737	—
TRANSPORTATION:								
HIGHWAYS	3 682	1 197	2 658	3 062	916	2 251	55 797	310
CAPITAL OUTLAY	783	34	920	1 071	22	269	27 522	84
OTHER	481	—	447	181	—	4 079	—	101
PUBLIC SAFETY:								
POLICE PROTECTION	5 485	1 873	5 298	3 510	2 054	6 126	140 266	5 511
SALARY AND WAGES	4 683	1 659	2 600	2 497	1 637	5 317	89 970	3 820
FIRE PROTECTION	5 115	2 066	3 471	2 988	—	4 658	54 872	3 261
SALARY AND WAGES	3 748	1 650	3 090	2 103	—	4 147	31 922	2 061
OTHER	302	77	108	155	49	487	83 545	—
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	4 517	776	1 612	2 695	1 954	7 863	71 316	6 173
CAPITAL OUTLAY	3 289	—	163	456	1 201	4 082	55 725	4 464
SANITATION OTHER THAN SEWERAGE	3 849	1 053	1 631	2 621	473	2 429	24 044	2 563
PARKS AND RECREATION	2 194	689	1 756	2 051	691	1 435	27 287	3 669
HOUSING AND URBAN DEVELOPMENT	1 946	—	2 723	1 211	894	—	36 893	166
NATURAL RESOURCES	—	—	—	—	—	—	—	—
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	1 285	363	875	1 145	449	1 379	30 812	526
GENERAL CONTROL	1 582	486	1 290	868	418	1 958	53 054	1 395
GENERAL PUBLIC BUILDINGS	1 117	649	514	1 102	129	1 082	39 784	485
INTEREST ON GENERAL DEBT	4 966	959	2 032	1 042	848	3 343	100 021	875
OTHER	8 066	1 760	16 996	1 176	4 338	12 654	175 024	1 858
UTILITIES:								
WATER SUPPLY REVENUE	—	—	2 910	—	—	7 197	18 716	3 589
WATER SUPPLY EXPENDITURE	—	—	2 739	—	—	4 237	24 361	5 890
CAPITAL OUTLAY	—	—	680	—	—	697	9 170	2 160
OTHER UTILITY REVENUE	—	—	—	—	—	—	—	—
OTHER UTILITY EXPENDITURE	—	—	—	—	—	—	—	2 876
CAPITAL OUTLAY	—	—	—	—	—	—	—	226
TOTAL EXPENDITURE FOR SALARY AND WAGES	50 455	18 300	37 119	28 747	16 047	46 165	768 991	13 773
TOTAL DEBT OUTSTANDING	108 802	17 924	74 130	26 900	23 340	75 047	1 581 177	42 082
LONG-TERM	106 319	17 924	61 630	25 525	17 986	74 647	1 447 870	42 082
FULL FAITH AND CREDIT	69 629	17 924	54 060	25 525	17 986	67 004	1 210 606	11 815
HONOURGUARANTEED	36 690	—	7 570	—	—	7 643	237 264	30 257
SHORT-TERM	2 483	—	12 500	1 375	5 354	400	133 307	—
UTILITY DEBT ONLY	—	—	7 570	—	—	7 613	37 701	24 637
LONG-TERM DEBT ISSUED	15 755	2 711	13 025	5 395	—	1 935	90 832	—
LONG-TERM DEBT RETIRED	8 794	1 487	4 620	2 740	—	5 145	21 338	2 129
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	3 001	570	1 684	1 530	—	1 852	24 327	1 390

See footnotes at end of table.

INDIVIDUAL CITY GOVERNMENTS

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Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Florida--Continued							
	Fort Lauderdale	Gainesville	Mialesh	Hollywood	Jacksonville	Miami	Miami Beach	Orlando
POPULATION, 1977 (ESTIMATED)	151 502	70 108	122 793	116 820	527 777	346 716	87 904	116 115
DATE OF END OF FISCAL YEAR	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
GENERAL REVENUE, TOTAL	67 258	31 520	31 285	33 181	229 876	114 248	44 002	62 635
INTERGOVERNMENTAL REVENUE	21 868	15 973	11 594	11 119	88 248	37 066	8 012	18 850
FROM STATE GOVERNMENT	5 676	3 214	4 709	4 354	48 819	19 808	3 247	5 463
FROM FEDERAL GOVERNMENT	14 545	9 917	6 752	5 546	38 826	14 991	4 539	7 995
GENERAL REVENUE SHARING	2 038	1 220	1 386	1 432	8 746	8 894	1 419	2 566
FROM LOCAL GOVERNMENTS	1 647	2 842	1 33	1 219	603	2 267	226	5 392
GENERAL REVENUE FROM OWN SOURCES	45 390	15 547	19 691	22 062	141 628	77 182	35 990	43 785
TAXES	27 494	7 244	13 793	13 339	69 587	66 667	28 974	21 140
PROPERTY	16 360	4 175	7 624	6 900	44 821	42 879	19 774	11 904
GENERAL AND SELECTIVE SALES	9 915	2 688	5 251	5 440	20 404	19 876	7 789	7 969
INCOME	-	-	-	-	-	-	-	-
OTHER	1 219	381	918	999	4 362	3 912	1 411	1 267
CURRENT CHARGES	10 999	5 055	4 529	5 995	53 799	6 000	5 280	15 181
MISCELLANEOUS	6 897	3 248	1 369	2 728	18 242	4 515	1 736	7 464
GENERAL EXPENDITURE, TOTAL	60 789	27 490	35 753	35 902	225 533	116 530	51 604	59 159
CAPITAL OUTLAY	13 928	8 343	7 706	4 574	36 615	16 891	17 571	10 353
OTHER	46 861	19 147	28 047	31 328	188 918	99 639	34 033	48 806
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	49	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	-	464	526	-	2 238	-	491	804
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	12	47	-	4 343	-	79	-
HOSPITALS	-	-	-	-	27 208	-	-	-
SALARIES AND WAGES	-	-	-	-	15 686	-	-	-
HEALTH	-	21	-	114	6 828	64	77	376
TRANSPORTATION:								
HIGHWAYS	2 062	2 835	740	2 993	12 813	9 724	963	4 326
CAPITAL OUTLAY	320	1 176	125	1 029	2 436	3 211	81	477
OTHER	1 386	891	-	206	12 446	1 632	2 617	12 002
PUBLIC SAFETY:								
POLICE PROTECTION	12 853	3 290	5 867	8 284	23 998	23 320	5 976	8 553
SALARY AND WAGES	10 949	2 726	3 831	6 900	18 517	20 021	5 342	7 014
FIRE PROTECTION	6 124	2 599	3 864	3 843	14 435	16 312	3 198	5 938
SALARY AND WAGES	5 604	2 111	2 583	3 492	11 650	15 147	2 877	4 988
OTHER	-	5	-	567	8 281	2 198	280	1 221
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	15 357	8 254	7 797	2 602	24 209	5 278	11 483	4 215
CAPITAL OUTLAY	11 876	6 288	6 656	300	14 721	5 278	10 773	912
SANITATION OTHER THAN SEWERAGE	3 591	1 457	2 558	2 717	8 673	11 088	2 057	3 700
PARKS AND RECREATION	3 722	698	1 804	4 668	7 435	15 910	6 360	3 349
HOUSING AND URBAN DEVELOPMENT	675	744	-	-	9 286	-	342	-
NATURAL RESOURCES	-	-	-	-	2 331	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	971	428	280	971	5 914	1 247	1 363	783
GENERAL CONTROL	2 184	871	426	901	8 120	4 650	1 692	1 760
GENERAL PUBLIC BUILDINGS	-	972	681	1 099	2 987	1 229	2 039	882
INTEREST ON GENERAL DEBT	2 929	621	14	2 201	13 389	8 841	4 267	2 915
OTHER	8 935	3 328	11 149	4 736	30 599	14 788	8 320	8 335
UTILITIES:								
WATER SUPPLY REVENUE	8 347	4 037	2 469	4 092	10 000	-	5 144	8 091
WATER SUPPLY EXPENDITURE	7 502	4 011	3 131	2 619	7 469	-	2 595	5 985
CAPITAL OUTLAY	820	1 372	-	258	1 343	-	2	1 920
OTHER UTILITY REVENUE	-	(E) 31 984	-	-	(E) 216 789	-	-	(E) 82 419
OTHER UTILITY EXPENDITURE	-	41 096	-	-	206 103	-	-	70 219
CAPITAL OUTLAY	-	14 178	-	-	27 146	-	-	3 937
TOTAL EXPENDITURE FOR SALARY AND WAGES .	35 451	13 240	17 533	22 727	126 930	64 986	20 938	36 333
TOTAL DEBT OUTSTANDING	90 294	145 958	36 585	47 315	643 472	133 720	81 361	175 482
LONG-TERM	90 280	145 698	36 585	45 891	600 546	133 720	81 361	175 482
FULL FAITH AND CREDIT	55 725	11 473	-	17 679	180 970	123 905	69 943	16 820
NONGUARANTEED	34 555	134 225	36 585	28 212	419 576	9 815	11 418	158 662
SHORT-TERM	19	260	-	1 424	42 926	-	-	-
UTILITY DEBT ONLY	32 655	132 730	10 095	7 308	307 600	-	2 640	125 885
LONG-TERM DEBT ISSUED	3 000	-	26 490	-	102 410	28 000	8 800	2 800
LONG-TERM DEBT RETIRED	2 470	3 350	600	1 336	18 816	11 797	3 122	5 042
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREM	1 707	1 126	2 330	1 749	18 157	8 695	-	1 596

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Florida—Continued						Georgia	
	Pensacola	Pompano Beach	St. Petersburg	Tallahassee	Tampa	West Palm Beach	Albany	Atlanta
POPULATION, 1977 (ESTIMATED)	65 915	52 430	237 134	85 856	264 884	60 139	76 619	416 715
DATE OF END OF FISCAL YEAR	9/30	9/30	9/30	9/30	9/30	9/30	6/30	12/31
GENERAL REVENUE, TOTAL	38 758	20 299	74 777	49 722	111 861	26 719	14 852	245 503
INTERGOVERNMENTAL REVENUE	24 738	4 707	25 199	7 540	39 292	9 064	4 456	76 215
FROM STATE GOVERNMENT	3 800	2 465	9 045	3 257	12 783	2 529	1 386	35 355
FROM FEDERAL GOVERNMENT	20 206	1 161	14 467	4 150	28 976	6 159	2 485	33 406
GENERAL REVENUE SHARING	1 010	527	2 880	661	5 570	1 067	851	7 288
FROM LOCAL GOVERNMENTS	732	1 081	787	133	533	376	585	7 454
GENERAL REVENUE FROM OWN SOURCES	14 020	15 592	49 578	42 182	72 569	17 655	10 396	169 288
TAXES	5 316	9 261	26 167	5 724	41 080	11 245	5 339	85 153
PROPERTY	1 612	4 496	12 822	2 565	21 923	7 136	3 286	59 106
GENERAL AND SELECTIVE SALES	3 293	4 187	11 690	2 795	16 259	3 494	1 552	25 985
INCOME	-	-	-	-	-	-	-	-
OTHER	411	578	1 655	364	2 898	615	501	62
CURRENT CHARGES	7 560	4 239	15 115	33 186	22 341	4 804	3 925	57 301
MISCELLANEOUS	1 144	2 092	8 296	3 272	9 148	1 606	1 132	26 834
GENERAL EXPENDITURE, TOTAL	49 554	17 968	71 626	60 865	129 892	23 049	16 994	260 862
CAPITAL OUTLAY	26 111	2 384	14 761	14 534	24 281	5 919	1 925	79 771
OTHER	23 443	15 584	56 865	46 331	105 611	17 130	15 069	181 091
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	4 654
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	600	505	1 037	-	3 365	248	-	5 910
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	275	-	-	-	-	2 884
HOSPITALS	-	-	-	28 918	-	-	-	32
SALARIES AND WAGES	-	-	-	19 689	-	-	-	-
HEALTH	-	-	-	-	-	38	78	203
TRANSPORTATION:								
HIGHWAYS	1 612	606	6 269	1 905	6 579	1 228	1 398	14 158
CAPITAL OUTLAY	650	47	2 008	317	53	290	594	4 971
OTHER	3 700	187	65	3 347	677	144	216	48 185
PUBLIC SAFETY:								
POLICE PROTECTION	4 418	3 560	13 355	3 333	18 253	4 474	3 453	27 696
SALARY AND WAGES	2 185	3 192	11 072	2 564	15 379	3 919	2 529	21 762
FIRE PROTECTION	2 920	2 344	5 989	2 212	14 248	2 431	2 261	13 950
SALARY AND WAGES	2 040	1 946	5 258	1 674	13 534	2 159	2 031	11 388
OTHER	255	242	946	299	-	459	138	4 351
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	24 151	2 888	10 568	5 666	12 504	5 329	1 582	23 945
CAPITAL OUTLAY	22 073	1 572	7 179	3 453	6 459	4 135	93	14 811
SANITATION OTHER THAN SEWERAGE	1 454	1 138	8 937	2 391	7 224	2 008	1 522	10 387
PARKS AND RECREATION	1 508	1 696	8 254	5 118	6 976	3 342	1 464	17 927
HOUSING AND URBAN DEVELOPMENT	369	-	3 019	186	615	-	605	562
NATURAL RESOURCES	-	-	-	-	-	-	-	588
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	1 101	534	1 998	651	2 942	432	412	5 840
GENERAL CONTROL	769	718	2 242	1 560	1 697	668	519	4 395
GENERAL PUBLIC BUILDINGS	292	607	-	128	2 536	270	241	587
INTEREST ON GENERAL DEBT	2 439	647	2 912	1 891	4 995	271	245	32 384
OTHER	3 966	2 296	8 760	3 260	47 281	1 707	2 860	42 224
UTILITIES:								
WATER SUPPLY REVENUE	4 811	2 266	8 376	3 424	10 022	2 643	2 119	25 983
WATER SUPPLY EXPENDITURE	4 465	1 722	13 741	2 649	20 284	3 309	2 427	25 490
CAPITAL OUTLAY	1 836	252	7 326	1 223	6 596	673	824	5 494
OTHER UTILITY REVENUE	(1)13 833	-	(T)1 709	(*)44 720	(T)1 628	-	(4)27 386	-
OTHER UTILITY EXPENDITURE	10 806	-	3 316	51 227	2 010	-	24 692	-
CAPITAL OUTLAY	1 836	-	123	16 026	44	-	2 096	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	12 187	10 598	39 021	37 397	71 841	13 054	10 940	100 743
TOTAL DEBT OUTSTANDING	48 303	17 782	207 919	367 956	148 084	23 043	6 825	911 213
LONG-TERM	47 153	17 782	207 919	367 256	147 109	23 043	6 825	911 213
FULL FAITH AND CREDIT	10 073	820	89 589	2 926	23 107	6 654	5 330	185 575
NONGUARANTEED	37 080	16 962	118 330	364 330	124 002	16 389	1 495	725 638
SHORT-TERM	1 150	-	-	700	955	-	-	-
UTILITY DEBT ONLY	3 970	3 934	108 415	329 730	46 435	15 395	3 085	132 290
LONG-TERM DEBT ISSUED	-	-	107 505	201 515	-	-	-	342 500
LONG-TERM DEBT RETIRED	1 952	838	3 508	2 445	4 315	1 165	654	19 200
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	1 675	-	3 503	3 168	9 435	1 467	1 039	12 725

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Georgia--Continued				Hawaii	Idaho	Illinois	
	Augusta	Columbus	Macon	Savannah	Honolulu	Boise City	Arlington Heights	Aurora
POPULATION, 1977 (ESTIMATED)	52 861	165 511	121 282	113 020	717 852	107 687	71 977	78 753
DATE OF END OF FISCAL YEAR	12/31	6/30	9/30	12/31	6/30	12/31	4/30	12/31
GENERAL REVENUE, TOTAL	18 556	56 347	27 750	37 560	320 453	30 602	17 189	21 151
INTERGOVERNMENTAL REVENUE	6 508	21 470	6 336	21 497	137 775	16 020	3 152	4 611
FROM STATE GOVERNMENT	761	3 316	1 117	4 610	13 943	2 217	2 189	2 045
FROM FEDERAL GOVERNMENT	2 180	18 120	5 175	8 509	123 748	13 707	963	2 556
GENERAL REVENUE SHARING	1 168	2 684	2 190	2 198	16 370	1 416	497	1 496
FROM LOCAL GOVERNMENTS	3 567	34	44	8 378	84	96	-	10
GENERAL REVENUE FROM OWN SOURCES	12 048	34 877	21 414	16 063	182 678	14 582	14 037	16 540
TAXES	5 268	27 166	17 763	9 546	149 868	9 080	10 250	14 755
PROPERTY	2 363	9 326	8 743	4 491	120 720	8 102	5 241	10 013
GENERAL AND SELECTIVE SALES	2 203	14 140	7 329	3 841	14 183	384	3 151	4 282
INCOME	-	-	-	-	-	-	-	-
OTHER	702	3 700	1 691	1 214	14 965	594	1 858	460
CURRENT CHARGES	5 522	3 602	2 216	4 547	20 054	3 704	327	639
MISCELLANEOUS	1 258	4 109	1 435	1 970	12 756	1 798	3 460	1 146
GENERAL EXPENDITURE, TOTAL	16 975	55 508	23 644	37 369	282 141	22 144	14 576	20 330
CAPITAL OUTLAY	3 916	12 482	3 736	10 413	78 466	8 290	2 107	5 509
OTHER	13 059	43 026	19 908	26 956	203 675	13 854	12 469	14 821
EDUCATION SERVICES:								
EDUCATION	-	213	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	-	30	484	-	-	842	2 754	654
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	50	224	-	-	-	-	121	-
HOSPITALS	-	2 078	-	-	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	-	1 734	260	-	3 974	39	127	235
TRANSPORTATION:								
HIGHWAYS	2 204	4 836	2 968	5 296	23 461	-	1 860	3 377
CAPITAL OUTLAY	1 221	2 494	1 345	3 136	7 341	-	124	1 480
OTHER	2 547	2 029	301	480	489	2 621	72	222
PUBLIC SAFETY:								
POLICE PROTECTION	2 440	6 615	3 914	3 714	37 149	3 376	2 571	5 154
SALARY AND WAGES	1 807	5 416	2 843	3 103	29 110	2 634	2 004	3 418
FIRE PROTECTION	1 601	3 887	3 357	3 158	18 499	2 911	1 872	2 816
SALARY AND WAGES	1 177	3 551	2 912	2 802	14 182	2 664	1 670	2 435
OTHER	217	1 286	288	1 492	3 646	480	165	365
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	1 673	2 352	-	2 757	57 484	4 305	-	-
CAPITAL OUTLAY	922	315	-	501	47 256	3 101	-	-
SANITATION OTHER THAN SEWERAGE	693	3 499	2 431	3 749	11 628	-	-	748
PARKS AND RECREATION	365	2 865	1 847	3 357	23 495	3 143	59	612
HOUSING AND URBAN DEVELOPMENT	978	844	450	-	7 015	1 702	-	-
NATURAL RESOURCES	-	-	-	-	2 577	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	470	1 809	461	1 609	8 203	667	227	299
GENERAL CONTROL	448	1 907	1 048	818	8 202	865	567	787
GENERAL PUBLIC BUILDINGS	84	4 119	281	399	7 008	299	208	135
INTEREST ON GENERAL DEBT	531	1 179	825	560	11 502	444	2 553	1 053
OTHER	2 674	14 002	4 729	9 980	57 809	4 908	1 420	3 873
UTILITIES:								
WATER SUPPLY REVENUE	2 506	3 434	-	5 715	23 438	-	2 245	2 719
WATER SUPPLY EXPENDITURE	2 589	5 465	756	5 256	31 574	-	1 991	2 856
CAPITAL OUTLAY	863	2 818	-	1 111	14 142	-	438	687
OTHER UTILITY REVENUE	(T) 423	(T) 777	(T) 721	-	(T) 9 687	(T) 144	-	(T) 228
OTHER UTILITY EXPENDITURE	859	1 802	1 031	-	31 058	757	-	737
CAPITAL OUTLAY	-	42	1	-	3 793	29	-	1
TOTAL EXPENDITURE FOR SALARY AND WAGES	7 456	27 111	14 044	17 953	114 786	8 382	6 924	11 572
TOTAL DEBT OUTSTANDING	21 236	50 616	32 200	40 583	275 656	14 395	75 200	24 362
LONG-TERM	21 236	50 616	32 200	40 583	268 246	6 403	75 200	24 362
FULL FAITH AND CREDIT	8 162	24 776	19 610	9 608	240 382	920	18 375	15 389
NONGUARANTEED	13 074	25 840	12 590	30 975	27 864	5 483	56 825	8 973
SHORT-TERM	-	-	-	-	7 410	7 992	-	-
UTILITY DEBT ONLY	11 730	21 340	11 495	24 165	57 255	-	2 805	4 680
LONG-TERM DEBT ISSUED	-	4 500	5 000	4 386	49 980	1 768	5 659	-
LONG-TERM DEBT RETIRED	608	1 549	1 160	2 30	16 154	187	1 930	848
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	955	1 364	605	1 819	-	-	752	1 367

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Illinois--Continued							
	Champaign	Chicago	Cicero	Decatur	Des Plaines	East St. Louis	Elgin	Evanston
POPULATION, 1977 (ESTIMATED)	59 519	3 062 881	60 483	89 690	57 422	53 902	61 690	72 019
DATE OF END OF FISCAL YEAR	6/30	12/31	12/31	4/30	12/31	12/31	12/31	12/31
GENERAL REVENUE, TOTAL	28 003	1 400 790	10 599	18 598	13 050	21 370	14 997	26 400
INTERGOVERNMENTAL REVENUE	2 756	572 232	2 805	5 310	2 082	13 882	3 474	6 373
FROM STATE GOVERNMENT	1 940	143 544	1 732	2 472	1 514	2 252	1 633	2 616
FROM FEDERAL GOVERNMENT	816	384 427	1 073	2 838	568	11 630	1 841	2 002
GENERAL REVENUE SHARING	816	166 048	592	1 150	568	1 779	747	809
FROM LOCAL GOVERNMENTS	-	44 261	-	-	-	-	-	1 755
GENERAL REVENUE FROM OWN SOURCES	25 247	828 558	7 794	13 288	10 968	7 488	11 523	20 027
TAXES	8 418	668 911	6 851	10 489	9 475	5 969	8 978	17 028
PROPERTY	3 640	305 369	3 581	4 031	4 288	3 359	5 012	9 094
GENERAL AND SELECTIVE SALES	4 440	275 175	1 983	6 038	3 989	2 277	3 332	6 588
INCOME	-	-	-	-	-	-	-	-
OTHER	338	88 367	1 287	420	1 198	333	634	1 346
CURRENT CHARGES	14 904	106 283	460	813	969	920	1 360	1 577
MISCELLANEOUS	1 925	53 364	483	1 986	524	599	1 185	1 422
GENERAL EXPENDITURE, TOTAL	27 620	1 246 413	10 579	15 571	11 460	20 158	13 272	27 205
CAPITAL OUTLAY	4 239	129 832	1 138	2 950	1 169	2 404	2 964	5 947
OTHER	23 381	1 116 581	9 441	12 621	10 291	17 754	10 308	21 258
EDUCATION SERVICES:								
EDUCATION	-	18 721	-	-	-	-	-	-
SALARY AND WAGES	-	11 915	-	-	-	-	-	-
LIBRARY	945	25 308	228	819	610	262	-	1 379
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	28 112	-	-	-	-	-	268
HOSPITALS	13 805	7	-	-	-	-	-	-
SALARIES AND WAGES	7 863	-	-	-	-	-	-	-
HEALTH	50	57 041	106	-	109	53	98	953
TRANSPORTATION:								
HIGHWAYS	2 143	82 050	1 578	2 627	2 156	1 686	2 507	2 784
CAPITAL OUTLAY	1 469	28 818	899	993	724	337	1 874	1 730
OTHER	171	65 302	140	297	131	41	336	611
PUBLIC SAFETY:								
POLICE PROTECTION	2 480	334 409	2 328	2 518	2 281	2 265	2 537	3 659
SALARY AND WAGES	1 986	299 042	1 920	2 107	1 957	1 318	2 268	3 378
FIRE PROTECTION	1 658	107 645	1 579	2 167	1 868	1 702	1 754	2 195
SALARY AND WAGES	1 376	91 999	1 365	1 916	1 671	1 233	1 580	2 094
OTHER	175	18 712	-	129	114	-	119	555
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	216	37 748	157	1 759	271	956	375	229
CAPITAL OUTLAY	-	18 449	-	1 541	59	401	213	1
SANITATION OTHER THAN SEWERAGE	-	88 308	1 620	138	529	226	550	1 040
PARKS AND RECREATION	1 101	11 095	-	28	185	76	1 225	4 222
HOUSING AND URBAN DEVELOPMENT	181	14 039	-	184	-	1 090	-	446
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	277	22 925	844	367	214	687	511	403
GENERAL CONTROL	286	12 923	403	828	502	744	477	891
GENERAL PUBLIC BUILDINGS	155	30 063	164	239	149	628	217	1 693
INTEREST ON GENERAL DEBT	676	49 535	44	1 018	584	625	490	774
OTHER	3 301	242 470	1 388	2 453	1 757	8 535	2 076	5 103
UTILITIES:								
WATER SUPPLY REVENUE	-	111 006	2 970	4 629	2 707	-	1 770	3 072
WATER SUPPLY EXPENDITURE	-	84 995	3 418	3 209	2 380	-	1 985	1 562
CAPITAL OUTLAY	-	14 228	483	644	49	-	571	49
OTHER UTILITY REVENUE	-	-	-	(T)239	-	-	(T)352	-
OTHER UTILITY EXPENDITURE	-	-	-	84	-	-	884	-
CAPITAL OUTLAY	-	-	-	2	-	-	10	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	13 673	841 819	5 815	8 584	7 041	11 424	8 381	13 165
TOTAL DEBT OUTSTANDING	13 123	1 309 551	2 940	25 047	16 477	18 610	10 796	19 110
LONG-TERM	12 841	1 129 017	2 940	24 360	16 477	12 438	10 796	19 110
FULL FAITH AND CREDIT	7 440	337 975	180	11 793	9 610	1 639	8 805	10 077
NONGUARANTEED	5 401	791 042	2 760	12 567	6 867	10 799	1 991	9 033
SHORT-TERM	282	180 534	-	687	-	6 172	-	-
UTILITY DEBT ONLY	-	157 067	1 490	7 325	5 360	-	1 275	5 865
LONG-TERM DEBT ISSUED	-	86 175	-	1 135	2 020	535	481	3 296
LONG-TERM DEBT RETIRED	878	91 179	300	2 814	1 302	388	959	797
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	940	83 847	34	1 110	712	562	831	1 044

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Illinois--Continued							
	Joliet	Mount Prospect	Oak Lawn	Oak Park	Peoria	Rockford	Skokie	Springfield
POPULATION, 1977 (ESTIMATED)	72 102	51 974	62 198	56 691	125 724	140 667	65 885	87 520
DATE OF END OF FISCAL YEAR	12/31	4/30	12/31	12/31	12/31	12/31	4/30	2/28
GENERAL REVENUE, TOTAL	42 928	10 425	15 631	18 738	40 504	30 775	17 759	30 058
INTERGOVERNMENTAL REVENUE	5 682	1 773	2 598	3 103	13 416	7 283	3 262	10 050
FROM STATE GOVERNMENT	2 481	1 396	1 577	1 695	4 200	4 023	1 853	2 805
FROM FEDERAL GOVERNMENT	3 201	377	977	1 408	7 529	2 824	1 409	7 245
GENERAL REVENUE SHARING	1 376	360	577	679	2 143	2 309	522	1 367
FROM LOCAL GOVERNMENTS	-	-	44	-	1 687	436	-	-
GENERAL REVENUE FROM OWN SOURCES . . .	37 246	8 652	13 033	15 635	27 088	23 492	14 497	20 008
TAXES	15 143	7 198	7 800	12 523	21 959	19 661	12 777	14 497
PROPERTY	10 004	3 938	3 532	7 572	12 881	10 366	7 337	6 952
GENERAL AND SELECTIVE SALES	4 388	2 505	3 364	4 140	8 378	7 767	4 621	6 872
INCOME	-	-	-	-	-	-	-	-
OTHER	751	755	904	811	700	1 528	819	673
CURRENT CHARGES	1 728	923	1 030	2 108	1 925	1 745	467	2 313
MISCELLANEOUS	20 375	531	4 203	1 004	3 204	2 086	1 253	3 198
GENERAL EXPENDITURE, TOTAL	26 238	7 990	15 380	16 733	42 784	31 733	14 043	30 447
CAPITAL OUTLAY	3 710	277	2 749	2 919	13 407	8 896	1 456	8 941
OTHER	22 528	7 713	12 631	13 814	29 377	22 837	12 587	21 506
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	482	478	726	866	1 108	1 195	1 062	2 046
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	154	-	-	-	11	-
HOSPITALS	-	-	-	-	-	4 700	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	-	102	21	276	-	181	199	578
TRANSPORTATION:								
HIGHWAYS	3 137	677	4 946	1 024	2 148	7 560	2 043	6 253
CAPITAL OUTLAY	703	53	2 300	340	30	3 015	927	3 289
OTHER	2 572	21	-	373	34	247	48	160
PUBLIC SAFETY:								
POLICE PROTECTION	4 431	1 596	2 326	3 595	6 565	5 455	2 757	3 908
SALARY AND WAGES	3 400	1 365	2 019	3 088	5 744	4 540	2 587	3 178
FIRE PROTECTION	3 001	1 707	2 039	1 842	4 750	4 366	2 666	3 652
SALARY AND WAGES	2 463	1 530	1 793	1 703	3 872	4 166	2 499	2 611
OTHER	-	172	195	-	447	556	235	-
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	-	103	703	733	185	151	-	1 199
CAPITAL OUTLAY	-	-	327	595	-	-	-	685
SANITATION OTHER THAN SEWERAGE . . .	805	860	671	945	2 190	1 525	1 058	-
PARKS AND RECREATION	252	4	-	675	3 074	181	-	2 320
HOUSING AND URBAN DEVELOPMENT	447	-	-	841	222	163	-	3 090
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	295	189	325	356	416	1 049	269	948
GENERAL CONTROL	330	298	464	742	1 268	1 074	706	572
GENERAL PUBLIC BUILDINGS	666	117	152	116	10 244	125	162	531
INTEREST ON GENERAL DEBT	8 082	342	683	990	2 368	471	94	651
OTHER	1 738	1 324	1 975	3 359	7 765	2 734	2 733	4 539
UTILITIES:								
WATER SUPPLY REVENUE	4 994	1 778	4 044	2 068	-	4 221	2 632	4 651
WATER SUPPLY EXPENDITURE	4 263	1 449	4 658	2 128	-	3 803	2 640	6 368
CAPITAL OUTLAY	616	447	1 245	424	-	1 131	852	2 555
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	(B)41 734
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	55 124
CAPITAL OUTLAY	-	-	-	-	-	-	-	19 398
TOTAL EXPENDITURE FOR SALARY AND WAGES .	10 152	4 459	6 632	9 262	15 733	15 600	9 092	19 372
TOTAL DEBT OUTSTANDING	109 756	7 370	25 345	25 625	58 097	37 367	2 155	162 583
LONG-TERM	109 756	7 320	25 345	23 125	51 447	32 772	2 155	162 583
FULL FAITH AND CREDIT	12 573	5 795	2 760	13 275	21 725	14 340	1 914	12 868
NONGUARANTEED	97 183	1 425	22 585	9 850	29 722	18 432	241	149 715
SHORT-TERM	-	50	-	2 500	6 650	4 595	-	-
UTILITY DEBT ONLY	14 681	1 330	17 275	2 570	-	1 862	150	149 045
LONG-TERM DEBT ISSUED	9 950	-	2 977	2 000	33 700	13 410	177	30 000
LONG-TERM DEBT RETIRED	11 662	633	1 450	1 375	890	2 018	881	3 234
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	756	498	858	717	2 498	2 228	650	1 969

See footnote at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Illinois--Continued	Indiana						
	Waukegan	Anderson	Bloomington	Evansville ¹	Fort Wayne	Gary ¹	Hammond	Indianapolis
POPULATION, 1977 (ESTIMATED)	63 398	68 564	50 553	133 975	182 213	159 412	102 027	704 556
DATE OF END OF FISCAL YEAR	4/30	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE, TOTAL	17 288	16 347	11 560	33 113	49 867	34 617	24 292	343 102
INTERGOVERNMENTAL REVENUE	4 303	5 252	5 062	14 399	25 242	14 504	9 579	161 672
FROM STATE GOVERNMENT	1 789	3 217	2 670	6 494	8 803	9 022	6 016	79 499
FROM FEDERAL GOVERNMENT	2 514	2 017	2 149	7 710	16 439	5 482	3 563	81 525
GENERAL REVENUE SHARING	979	929	616	2 839	2 301	3 618	1 649	14 430
FROM LOCAL GOVERNMENTS	-	18	243	195	-	-	-	648
GENERAL REVENUE FROM OWN SOURCES	12 985	11 095	6 498	18 714	24 625	20 113	14 713	181 430
TAXES	10 151	6 575	3 746	11 097	15 188	18 900	13 032	110 781
PROPERTY	5 768	6 517	3 685	10 978	15 142	18 714	12 831	107 214
GENERAL AND SELECTIVE SALES	3 707	-	-	-	-	-	-	1 439
INCOME	-	-	-	-	-	-	-	-
OTHER	676	58	61	119	46	186	201	2 128
CURRENT CHARGES	647	4 074	2 453	7 123	6 139	689	767	50 370
MISCELLANEOUS	2 187	446	299	494	3 298	524	914	20 279
GENERAL EXPENDITURE, TOTAL	15 847	13 638	10 012	34 256	54 587	29 272	16 116	323 863
CAPITAL OUTLAY	4 822	1 369	2 895	3 049	14 426	5 783	1 767	53 034
OTHER	11 025	12 269	7 117	31 207	40 161	23 489	14 349	270 829
EDUCATION SERVICES:								
EDUCATION	-	-	29	-	9	-	20	1 536
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	609	-	-	111	-	-	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	-	-	-	-	41 637
HOSPITALS	-	-	-	-	-	-	-	47 838
SALARIES AND WAGES	-	-	-	-	-	-	-	21 151
HEALTH	107	-	-	729	65	746	846	13 952
TRANSPORTATION:								
HIGHWAYS	2 804	1 287	1 405	3 317	6 263	2 165	1 330	27 182
CAPITAL OUTLAY	1 136	72	682	-	3 694	391	37	6 636
OTHER	141	277	111	995	2 285	231	-	18 340
PUBLIC SAFETY:								
POLICE PROTECTION	3 250	2 036	1 084	2 397	5 707	5 101	3 393	34 934
SALARY AND WAGES	2 457	1 703	865	1 953	4 873	4 222	2 542	22 084
FIRE PROTECTION	2 375	2 126	1 094	3 681	3 842	3 419	2 883	15 009
SALARIES AND WAGES	1 929	1 728	978	2 945	3 515	3 064	2 502	11 642
OTHER	221	143	-	169	29	-	71	9 360
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	274	2 238	2 675	4 839	9 198	3 564	562	30 371
CAPITAL OUTLAY	-	478	1 481	134	6 109	2 171	-	18 000
SANITATION OTHER THAN SEWERAGE	691	615	199	-	1 970	-	993	6 859
PARKS AND RECREATION	32	789	710	2 497	4 098	1 703	994	15 779
HOUSING AND URBAN DEVELOPMENT	-	1 040	619	5 884	3 797	4 512	1 769	4 127
NATURAL RESOURCES	-	-	-	-	-	-	-	2 242
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	203	908	52	1 239	1 637	382	108	5 922
GENERAL CONTROL	475	475	298	529	660	1 275	578	11 604
GENERAL PUBLIC BUILDINGS	88	52	357	279	1 249	290	117	2 468
INTEREST ON GENERAL DEBT	1 139	480	339	1 159	1 079	1 571	1 966	13 698
OTHER	4 438	1 172	1 040	6 431	12 699	4 313	486	21 005
UTILITIES:								
WATER SUPPLY REVENUE	1 989	2 295	2 101	3 828	6 622	-	2 241	-
WATER SUPPLY EXPENDITURE	4 248	2 512	2 412	3 825	5 620	-	3 108	-
CAPITAL OUTLAY	2 747	235	426	-	412	-	100	-
OTHER UTILITY REVENUE	-	(*)17 693	(T)106	(T)389	(T)5 460	-	-	(T)5 619
OTHER UTILITY EXPENDITURE	-	19 275	301	495	3 917	-	-	13 754
CAPITAL OUTLAY	-	692	-	-	-	-	-	3 816
TOTAL EXPENDITURE FOR SALARY AND WAGES .	7 592	9 362	5 013	17 676	28 092	14 938	9 555	127 748
TOTAL DEBT OUTSTANDING	8 477	21 063	14 168	27 157	27 142	33 125	41 270	283 685
LONG-TERM	8 477	21 063	14 168	27 157	27 142	33 125	41 270	283 685
FULL FAITH AND CREDIT	420	10 398	1 060	7 828	9 162	23 985	26 040	278 141
NONGUARANTEED	8 057	10 665	13 108	19 329	17 980	2 340	15 230	5 544
SHORT-TERM	-	-	-	-	-	6 800	-	-
UTILITY DEBT ONLY	5 805	7 388	7 022	7 175	5 890	-	5 205	2 400
LONG-TERM DEBT ISSUED	-	-	-	-	69	-	-	14 050
LONG-TERM DEBT RETIRED	360	765	545	-	1 114	-	2 069	15 417
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	1 464	999	-	1 730	2 292	1 614	1 032	6 655

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Indiana--Continued					Iowa		
	Kokomo	Lafayette	Muncie ¹	South Bend	Terre Haute ¹	Cedar Rapids	Council Bluffs	Davenport
POPULATION, 1977 (ESTIMATED)	52 006 12/31	50 071 12/31	82 152 12/31	114 011 12/31	63 443 12/31	107 996 6/30	58 668 6/30	101 410 3/31
DATE OF END OF FISCAL YEAR								
GENERAL REVENUE, TOTAL	13 782	8 750	16 903	30 147	14 446	61 174	19 209	35 551
INTERGOVERNMENTAL REVENUE	5 618	3 011	8 659	10 799	5 744	34 750	6 770	17 391
FROM STATE GOVERNMENT	4 231	1 741	3 446	6 312	3 283	6 967	4 227	6 570
FROM FEDERAL GOVERNMENT	1 336	1 180	5 050	4 487	2 431	27 783	2 543	9 495
GENERAL REVENUE SHARING	671	654	1 179	1 777	1 114	1 848	757	1 169
FROM LOCAL GOVERNMENTS	51	90	163	-	30	-	-	1 326
GENERAL REVENUE FROM OWN SOURCES	8 164	5 739	8 244	19 348	8 702	26 424	12 439	18 160
TAXES	5 270	3 514	5 192	13 549	5 667	16 174	5 579	12 140
PROPERTY	5 245	3 478	5 153	13 436	5 597	15 582	5 328	11 344
GENERAL AND SELECTIVE SALES	-	-	-	-	-	-	-	41
INCOME	-	-	-	-	-	-	-	-
OTHER	25	36	39	113	70	592	251	755
CURRENT CHARGES	2 299	1 736	1 949	4 686	2 295	4 579	2 257	4 023
MISCELLANEOUS	595	489	1 103	1 113	740	5 671	4 603	1 997
GENERAL EXPENDITURE, TOTAL	16 028	7 298	17 167	22 483	13 961	71 374	16 356	33 649
CAPITAL OUTLAY	5 193	527	7 044	1 928	2 297	45 708	3 033	15 066
OTHER	10 835	6 771	10 123	20 555	11 664	25 666	13 323	18 583
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	-	-	-	-	-	855	336	599
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	-	-	2 022	-	-
HOSPITALS	-	-	-	63	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	-	60	-	-	42	-	180	507
TRANSPORTATION:								
HIGHWAYS	373	723	1 522	2 596	1 392	6 691	2 517	5 375
CAPITAL OUTLAY	-	95	98	1 372	588	3 351	1 369	2 205
OTHER	948	32	20	204	132	4 951	96	494
PUBLIC SAFETY:								
POLICE PROTECTION	1 786	1 098	1 839	4 591	1 531	3 438	2 663	2 538
SALARY AND WAGES	1 471	994	1 470	4 038	1 169	2 591	1 745	2 171
FIRE PROTECTION	1 639	1 284	1 677	3 599	1 532	2 745	1 560	2 113
SALARY AND WAGES	1 515	1 199	1 342	3 341	1 366	2 207	1 350	1 849
OTHER	64	-	-	151	102	345	61	327
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	5 964	1 635	4 652	2 820	3 948	34 362	1 939	9 950
CAPITAL OUTLAY	3 733	346	3 348	192	426	32 008	963	8 350
SANITATION OTHER THAN SEWERAGE	675	233	2 132	339	439	1 925	829	1 137
PARKS AND RECREATION	441	584	432	2 445	1 116	5 903	693	1 213
HOUSING AND URBAN DEVELOPMENT	-	264	-	407	341	1 465	844	2 189
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	74	36	61	1 246	180	399	189	417
GENERAL CONTROL	355	103	249	281	196	1 153	391	434
GENERAL PUBLIC BUILDINGS	4	281	590	1 283	106	933	127	182
INTEREST ON GENERAL DEBT	1 522	212	394	1 801	1 490	1 850	2 861	1 156
OTHER	2 183	753	3 599	657	1 414	2 337	1 070	5 018
UTILITIES:								
WATER SUPPLY REVENUE	-	1 113	-	2 625	-	4 358	2 368	-
WATER SUPPLY EXPENDITURE	-	1 107	-	3 359	-	4 298	2 061	-
CAPITAL OUTLAY	-	174	-	561	-	1 575	415	-
OTHER UTILITY REVENUE	-	-	-	-	(T) 157	(T) 425	-	(T) 251
OTHER UTILITY EXPENDITURE	-	-	-	-	444	1 126	-	1 685
CAPITAL OUTLAY	-	-	-	-	-	157	-	536
TOTAL EXPENDITURE FOR SALARY AND WAGES	6 257	4 263	5 843	13 702	6 066	17 356	6 908	11 274
TOTAL DEBT OUTSTANDING	20 333	5 535	14 425	37 017	24 685	62 719	58 025	31 102
LONG-TERM	19 240	5 535	14 425	37 017	24 685	62 719	58 025	30 565
FULL FAITH AND CREDIT	270	385	12 180	955	14 150	42 620	13 283	29 190
NONGUARANTEED	18 970	5 150	2 245	36 062	10 535	20 099	44 742	1 375
SHORT-TERM	1 093	-	-	-	-	-	-	537
UTILITY DEBT ONLY	-	540	-	765	-	-	2 155	-
LONG-TERM DEBT ISSUED	-	-	-	8 430	-	13 100	1 200	6 000
LONG-TERM DEBT RETIRED	206	375	-	1 744	-	5 210	2 402	1 375
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	140	-	-	1 744	-	1 332	506	1 069

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Town--Continued				Kansas			
	Des Moines	Dubuque	Sioux City	Waterloo	Kansas City	Lawrence	Overland Park	Topeka
POPULATION, 1977 (ESTIMATED)	193 772	62 349	85 115	78 915	167 064	51 459	82 372	122 065
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	12/31	12/31	12/31	12/31
GENERAL REVENUE, TOTAL	72 152	20 761	41 659	28 099	64 568	20 060	12 914	41 276
INTERGOVERNMENTAL REVENUE	24 812	8 517	21 994	12 561	28 608	2 695	3 777	14 087
FROM STATE GOVERNMENT	14 117	3 791	6 562	3 908	3 927	930	1 589	4 423
FROM FEDERAL GOVERNMENT	8 131	4 691	15 432	8 550	20 165	1 731	620	9 064
GENERAL REVENUE SHARING	2 848	995	1 437	1 077	3 594	700	291	1 751
FROM LOCAL GOVERNMENTS	2 564	35	-	103	4 516	34	1 568	600
GENERAL REVENUE FROM OWN SOURCES	47 340	12 244	19 665	15 538	35 960	17 365	9 137	27 189
TAXES	28 170	5 908	11 582	9 964	24 495	5 474	6 133	15 910
PROPERTY	25 717	5 633	10 033	9 542	22 709	3 579	3 859	10 495
GENERAL AND SELECTIVE SALES	1 211	-	1 216	-	1 107	1 789	1 576	5 036
INCOME	-	-	-	-	-	-	-	-
OTHER	1 242	275	333	422	679	106	698	379
CURRENT CHARGES	14 443	2 917	5 253	3 999	3 723	9 879	766	6 207
MISCELLANEOUS	4 727	3 419	2 830	1 575	7 742	2 012	2 238	5 072
GENERAL EXPENDITURE, TOTAL	68 137	18 906	42 707	26 753	59 182	31 205	12 020	41 941
CAPITAL OUTLAY	14 535	6 244	21 263	8 574	16 390	14 862	3 196	12 233
OTHER	53 602	12 662	21 444	18 179	42 792	16 343	8 824	29 708
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	1 714	390	772	434	-	365	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	72	-	-	5	-
HOSPITALS	-	-	-	-	-	11 661	-	-
SALARIES AND WAGES	-	-	-	-	-	3 896	-	-
HEALTH	1 363	226	524	279	1 471	104	69	3 068
TRANSPORTATION:								
HIGHWAYS	12 734	1 731	6 306	3 078	8 717	2 800	4 621	7 629
CAPITAL OUTLAY	5 615	558	3 371	1 089	5 465	1 973	2 380	4 636
OTHER	3 121	1 811	3 411	2 491	693	102	-	1 682
PUBLIC SAFETY:								
POLICE PROTECTION	8 699	1 719	2 890	2 456	7 105	1 428	2 414	5 737
SALARY AND WAGES	7 039	1 456	2 293	2 147	5 144	1 127	1 760	4 417
FIRE PROTECTION	5 732	1 878	2 190	2 403	6 675	927	-	4 368
SALARY AND WAGES	4 621	1 640	2 058	2 053	5 307	794	-	4 135
OTHER	1 123	235	278	591	686	73	-	286
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	6 287	3 625	13 900	1 811	6 508	7 544	-	1 521
CAPITAL OUTLAY	2 403	2 074	12 499	661	4 433	7 234	-	7
SANITATION OTHER THAN SEWERAGE	3 605	906	968	699	1 197	818	-	1 714
PARKS AND RECREATION	5 575	2 396	3 340	2 069	1 743	552	1 485	2 646
HOUSING AND URBAN DEVELOPMENT	4 902	509	2 079	5 502	850	373	-	56
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	924	330	431	249	346	61	220	384
GENERAL CONTROL	1 865	542	814	400	1 447	282	1 128	460
GENERAL PUBLIC BUILDINGS	1 512	284	260	720	1 339	.25	151	1 255
INTEREST ON GENERAL DEBT	2 987	670	1 970	1 387	4 389	1 570	1 042	3 270
OTHER	5 994	1 654	2 574	2 112	16 016	2 520	885	7 865
UTILITIES:								
WATER SUPPLY REVENUE	5 579	1 930	1 847	2 129	-	2 475	-	5 420
WATER SUPPLY EXPENDITURE	6 399	4 632	1 919	2 176	-	2 274	-	5 253
CAPITAL OUTLAY	977	2 970	260	928	-	304	-	1 604
OTHER UTILITY REVENUE	-	(T) 404	(T) 437	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	1 003	1 524	-	-	-	-	-
CAPITAL OUTLAY	-	7	432	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	32 075	9 820	13 983	10 108	19 313	9 107	4 534	18 792
TOTAL DEBT OUTSTANDING	60 255	21 310	43 532	28 138	104 344	44 498	20 985	90 724
LONG-TERM:	60 255	21 310	43 532	28 138	99 970	43 680	19 418	90 724
FULL FAITH AND CREDIT	44 280	7 680	30 511	25 360	19 419	17 065	11 863	28 957
NONGUARANTEED	15 975	13 630	13 021	2 778	80 551	26 615	7 585	61 767
SHORT-TERM:	-	-	-	-	4 374	818	1 567	-
UTILITY DEBT ONLY	-	5 600	2 176	-	-	21 095	-	23 710
LONG-TERM DEBT ISSUED	4 964	910	3 265	1 826	5 259	25 614	1 734	29 570
LONG-TERM DEBT RETIRED	6 366	1 390	3 166	3 135	2 331	12 980	1 852	11 504
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	3 073	758	1 177	758	1 387	55	-	667

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Kansas--Continued	Kentucky			Louisiana			
	Wichita	Lexington	Louisville	Owensboro	Baton Rouge	Kenner	Lafayette	Lake Charles
POPULATION, 1977 (ESTIMATED)	268 012	190 142	322 870	50 490	308 178	50 659	79 732	78 464
DATE OF END OF FISCAL YEAR	12/31	6/30	6/30	5/31	12/31	6/30	10/31	9/30
GENERAL REVENUE, TOTAL	107 636	58 928	205 528	30 283	132 177	13 109	21 788	17 950
INTERGOVERNMENTAL REVENUE	31 766	13 253	101 752	5 396	40 380	5 539	5 457	6 422
FROM STATE GOVERNMENT	8 279	2 196	4 861	2 325	12 863	1 255	1 604	1 007
FROM FEDERAL GOVERNMENT	20 804	11 057	68 462	2 970	27 510	1 284	3 222	5 316
GENERAL REVENUE SHARING	3 254	6 043	10 554	1 390	8 978	687	1 587	2 041
FROM LOCAL GOVERNMENTS	2 683	-	28 429	101	7	3 000	631	99
GENERAL REVENUE FROM OWN SOURCES	75 870	45 675	103 776	24 887	91 797	7 570	16 331	11 528
TAXES	36 609	39 279	59 405	5 263	61 942	2 808	9 611	8 977
PROPERTY	29 888	12 819	17 946	2 292	17 587	1 739	2 053	2 988
GENERAL AND SELECTIVE SALES	5 174	696	2 757	478	40 041	268	6 079	4 923
INCOME	-	25 004	37 334	2 332	-	-	-	-
OTHER	1 547	760	1 368	161	4 314	801	1 479	1 066
CURRENT CHARGES	17 296	4 734	24 555	17 997	12 210	1 404	3 798	1 028
MISCELLANEOUS	21 965	1 662	19 816	1 627	17 645	3 358	2 922	1 523
GENERAL EXPENDITURE, TOTAL	206 824	53 490	173 147	29 674	160 034	16 234	23 433	17 637
CAPITAL OUTLAY	130 543	6 451	35 538	3 307	60 243	7 677	7 870	4 848
OTHER	76 281	47 039	137 609	26 367	99 791	8 557	15 563	12 789
EDUCATION SERVICES:								
EDUCATION	-	-	43	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	1 552	431	3 547	260	1 143	-	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	1 619	-	101	95	-	-	-
HOSPITALS	83 185	-	4 794	15 414	24 759	-	-	-
SALARIES AND WAGES	-	-	-	8 107	2 204	-	-	-
HEALTH	3 009	2 692	1 672	105	2 064	26	-	-
TRANSPORTATION:								
HIGHWAYS	15 216	3 744	4 773	1 767	11 353	4 384	6 050	2 291
CAPITAL OUTLAY	10 436	1 920	2 187	396	2 828	3 781	4 872	1 289
OTHER	10 367	680	704	2 293	1 633	-	-	-
PUBLIC SAFETY:								
POLICE PROTECTION	7 664	9 338	19 960	1 852	15 923	1 863	2 010	1 878
SALARY AND WAGES	5 963	6 139	14 244	1 247	11 783	1 181	1 339	1 312
FIRE PROTECTION	6 444	6 663	10 974	1 730	7 599	813	1 719	1 731
SALARY AND WAGES	5 745	5 270	8 690	1 119	5 855	493	1 213	1 152
OTHER	291	265	1 461	120	2 395	403	-	202
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	5 993	3 556	36 010	1 018	8 297	3 380	1 891	1 463
CAPITAL OUTLAY	4 367	1 373	22 578	191	6 343	2 257	1 471	644
SANITATION OTHER THAN SEWERAGE	2 257	5 010	6 866	1 701	6 936	848	1 282	910
PARKS AND RECREATION	5 323	4 272	10 383	780	18 065	1 001	2 077	1 165
HOUSING AND URBAN DEVELOPMENT	999	1 713	11 313	253	-	-	446	1 336
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	691	1 178	3 087	379	3 071	642	1 211	697
GENERAL CONTROL	1 895	2 958	3 455	306	8 916	181	1 014	705
GENERAL PUBLIC BUILDINGS	1 001	1 057	981	-	4 814	1 183	327	1 331
INTEREST ON GENERAL DEBT	12 400	5 947	7 800	1 394	15 659	1 059	2 499	1 298
OTHER	48 537	2 367	45 324	201	27 312	451	2 907	2 630
UTILITIES:								
WATER SUPPLY REVENUE	8 306	-	24 440	1 535	-	-	1 995	-
WATER SUPPLY EXPENDITURE	11 687	-	34 199	1 625	-	-	3 862	-
CAPITAL OUTLAY	4 176	-	7 923	446	-	-	1 412	-
OTHER UTILITY REVENUE	(T)1 863	(T)961	-	(*)39 733	(*)1 500	-	(*)36 001	(T)106
OTHER UTILITY EXPENDITURE	3 219	2 135	-	31 400	1 964	-	31 389	286
CAPITAL OUTLAY	1	-	-	1 443	45	-	2 285	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	37 547	27 265	68 343	17 192	45 559	3 346	9 432	6 846
TOTAL DEBT OUTSTANDING	395 828	127 921	340 129	151 337	289 553	17 213	119 470	24 690
LONG-TERM	380 468	122 206	323 929	149 662	289 553	17 213	118 312	24 690
FULL FAITH AND CREDIT	84 631	16 548	42 879	121 725	79 771	2 579	13 295	16 884
NONGUARANTEED	295 837	105 658	281 050	27 937	209 782	14 634	105 017	7 806
SHORT-TERM	15 360	5 715	16 200	1 675	-	-	1 158	-
UTILITY DEBT ONLY	71 446	-	158 675	125 057	813	-	65 474	-
LONG-TERM DEBT ISSUED	121 085	46 840	14 070	-	25 525	-	7 569	1 212
LONG-TERM DEBT RETIRED	17 428	2 931	16 329	4 815	7 859	2 048	3 448	2 480
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	4 954	2 234	5 800	856	5 871	43	250	75

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Louisiana--Continued			Maine	Maryland	Massachusetts		
	Monroe	New Orleans	Shreveport	Portland	Baltimore	Boston	Brockton	Brookline town
POPULATION, 1977 (ESTIMATED)	63 633	561 266	188 652	62 127	804 304	618 493	94 175	50 680
DATE OF END OF FISCAL YEAR	4/30	12/31	12/31	12/31	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	21 386	293 241	58 337	47 350	1 061 880	793 722	86 357	53 276
INTERGOVERNMENTAL REVENUE	5 398	123 756	21 695	17 073	666 266	280 971	34 466	10 124
FROM STATE GOVERNMENT	1 302	34 694	4 481	8 885	446 626	173 210	16 954	7 349
FROM FEDERAL GOVERNMENT	4 096	89 011	16 806	8 105	212 623	106 730	17 359	2 775
GENERAL REVENUE SHARING	1 962	20 362	5 085	2 234	27 470	23 401	3 045	1 014
FROM LOCAL GOVERNMENTS	-	51	408	83	7 017	1 031	153	-
GENERAL REVENUE FROM OWN SOURCES	15 988	169 485	36 642	30 277	395 614	512 751	51 891	43 152
TAXES	9 103	104 749	27 052	25 475	311 166	430 374	47 103	40 988
PROPERTY	3 578	33 730	12 551	25 188	209 840	426 052	46 909	40 885
GENERAL AND SELECTIVE SALES	4 607	63 188	11 939	-	29 079	-	-	-
INCOME	-	-	-	-	57 970	-	-	-
OTHER	918	7 831	2 562	287	14 277	4 322	194	103
CURRENT CHARGES	1 927	51 190	5 666	4 008	54 638	68 059	3 529	1 567
MISCELLANEOUS	4 958	13 546	3 924	794	29 810	14 318	1 259	597
GENERAL EXPENDITURE, TOTAL	18 118	265 846	46 909	46 900	1 023 285	800 715	85 036	49 570
CAPITAL OUTLAY	4 204	41 203	13 176	6 031	255 602	63 049	4 691	1 635
OTHER	13 914	224 643	33 733	40 869	767 683	737 666	80 345	47 935
EDUCATION SERVICES:								
EDUCATION	-	1 120	-	-	17 387	322 582	237 605	36 406
SALARY AND WAGES	-	-	-	-	13 074	206 184	159 666	25 050
LIBRARY	-	2 291	161	-	585	8 907	11 932	643
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	4 031	20	-	651	5 138	3 867	764
HOSPITALS	-	-	-	-	1 996	38 596	79 720	-
SALARIES AND WAGES	-	-	-	-	1 530	20 090	59 866	-
HEALTH	159	7 951	44	-	570	38 484	7 613	333
TRANSPORTATION:								
HIGHWAYS	1 407	21 877	7 435	2 974	125 771	21 068	4 269	3 478
CAPITAL OUTLAY	709	13 308	3 465	708	107 656	4 299	478	34
OTHER	998	6 715	3 452	1 267	3 678	2 234	58	160
PUBLIC SAFETY:								
POLICE PROTECTION	1 757	31 240	7 736	3 089	76 553	71 588	5 479	3 251
SALARY AND WAGES	1 237	23 423	6 139	2 528	58 100	64 952	4 854	3 009
FIRE PROTECTION	1 825	14 793	6 246	2 907	36 935	48 214	5 731	4 290
SALARY AND WAGES	1 625	13 168	5 125	2 386	34 693	45 141	4 548	3 996
OTHER	155	13 641	933	137	15 399	17 982	376	222
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	1 561	19 207	6 419	1 466	40 946	8 698	2 937	517
CAPITAL OUTLAY	1 134	7 952	4 431	1 250	25 769	607	1 597	-
SANITATION OTHER THAN SEWERAGE	2 075	9 642	4 818	722	22 498	13 873	2 032	1 243
PARKS AND RECREATION	2 164	21 852	3 246	2 082	35 950	20 960	1 380	3 079
HOUSING AND URBAN DEVELOPMENT	771	19 518	327	3 865	37 886	32 371	795	-
NATURAL RESOURCES	-	-	-	-	37	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	387	7 688	1 379	692	14 315	10 372	913	576
GENERAL CONTROL	585	14 884	1 165	724	40 844	24 856	1 259	1 013
GENERAL PUBLIC BUILDINGS	328	6 001	465	306	3 953	7 767	2 042	736
INTEREST ON GENERAL DEBT	2 068	14 708	2 055	2 394	26 383	34 985	2 357	736
OTHER	1 878	48 687	1 008	3 086	128 430	145 010	17 262	9 251
UTILITIES:								
WATER SUPPLY REVENUE	1 701	16 364	6 378	-	24 485	23 524	2 337	1 545
WATER SUPPLY EXPENDITURE	1 505	11 496	6 359	-	24 601	8 613	2 974	1 728
CAPITAL OUTLAY	326	393	2 293	-	6 508	294	99	484
OTHER UTILITY REVENUE	(T) 227	-	(T) 1 289	-	-	T	-	-
OTHER UTILITY EXPENDITURE	2 580	-	2 045	-	-	468	-	-
CAPITAL OUTLAY	-	-	5	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	7 307	119 694	25 331	25 606	482 694	449 688	48 407	30 971
TOTAL DEBT OUTSTANDING	81 936	371 621	62 579	40 517	493 281	599 006	52 270	14 136
LONG-TERM	77 691	350 526	62 579	40 517	493 281	518 907	49 220	14 086
FULL FAITH AND CREDIT	23 116	204 530	40 562	40 517	489 778	511 550	49 220	14 086
NONGUARANTEED	54 575	145 996	22 017	-	3 503	7 357	-	-
SHORT-TERM	4 245	21 095	-	-	-	80 099	3 050	50
UTILITY DEBT ONLY	34 125	8 209	19 308	-	77 058	16 909	7 910	1 846
LONG-TERM DEBT ISSUED	-	25 845	-	1 770	34 985	65 000	4 270	-
LONG-TERM DEBT RETIRED	3 744	15 835	3 478	2 938	40 181	37 932	4 760	2 376
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	335	17 923	2 843	-	20 193	24 690	2 267	3 011

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Massachusetts--Continued							
	Cambridge	Chicopee	Fall River	Framingham town	Lawrence	Lowell	Lynn	Malden
POPULATION, 1977 (ESTIMATED)	99 296	56 572	98 898	64 079	63 845	88 449	77 089	54 987
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	99 931	40 356	72 057	51 439	37 072	66 932	70 607	50 957
INTERGOVERNMENTAL REVENUE	23 002	16 087	37 139	12 102	12 774	30 830	27 540	22 707
FROM STATE GOVERNMENT	16 674	8 779	19 184	9 245	10 949	14 937	15 846	6 679
FROM FEDERAL GOVERNMENT	6 328	7 300	17 950	2 641	1 737	15 804	11 452	15 837
GENERAL REVENUE SHARING	2 869	1 221	2 386	1 266	1 620	2 099	2 661	1 388
FROM LOCAL GOVERNMENTS	-	8	5	216	88	89	242	191
GENERAL REVENUE FROM OWN SOURCES . . .	76 929	24 269	34 918	39 337	24 298	36 102	43 067	28 250
TAXES	58 915	22 305	33 076	35 949	22 209	33 450	41 362	24 928
PROPERTY	58 378	22 181	32 902	35 787	22 091	33 220	41 136	24 847
GENERAL AND SELECTIVE SALES	-	-	-	-	-	-	-	-
INCOME	-	-	-	-	-	-	-	-
OTHER	537	124	174	162	118	230	226	81
CURRENT CHARGES	14 717	1 465	1 408	3 072	1 768	1 886	1 235	2 767
HISCELLANEOUS	3 297	499	434	316	321	766	470	555
GENERAL EXPENDITURE, TOTAL	111 822	33 739	65 310	49 218	39 288	68 942	69 985	56 660
CAPITAL OUTLAY	11 671	2 225	8 354	1 694	2 142	24 928	481	19 808
OTHER	100 151	31 514	56 956	47 524	37 146	44 014	69 504	36 852
EDUCATION SERVICES:								
EDUCATION	34 319	18 249	24 270	28 150	14 937	21 931	24 447	13 650
SALARY AND WAGES	23 239	13 525	16 826	21 266	10 350	13 818	20 266	11 490
LIBRARY	1 142	298	536	712	425	378	668	386
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	2 345	487	841	363	416	1 139	1 846	709
HOSPITALS	15 089	768	-	-	100	27	-	10
SALARIES AND WAGES	9 253	544	-	-	61	-	-	-
HEALTH	731	485	466	184	722	342	2 265	278
TRANSPORTATION:								
HIGHWAYS	3 424	1 236	1 739	3 426	1 816	1 984	2 434	1 406
CAPITAL OUTLAY	-	121	22	228	-	-	400	13
OTHER	522	-	67	-	858	55	118	-
PUBLIC SAFETY:								
POLICE PROTECTION	7 187	2 352	4 066	2 472	3 213	2 639	4 628	2 750
SALARY AND WAGES	6 529	2 155	3 578	2 217	2 912	2 066	4 248	2 460
FIRE PROTECTION	7 294	2 707	5 192	3 310	3 981	2 620	5 439	3 003
SALARY AND WAGES	5 608	2 495	4 755	3 097	3 722	2 397	5 208	2 841
OTHER	383	270	283	404	-	-	472	591
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	4 179	1 008	1 779	939	1 857	24 091	746	56
CAPITAL OUTLAY	2 828	517	1 204	57	9	24 049	-	-
SANITATION OTHER THAN SEWERAGE . . .	1 734	671	1 875	1 194	1 575	798	1 014	755
PARKS AND RECREATION	3 530	829	892	901	643	1 810	1 597	371
HOUSING AND URBAN DEVELOPMENT	2 193	103	-	1 247	885	-	-	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	1 291	565	580	521	656	880	759	547
GENERAL CONTROL	4 883	496	430	523	935	1 034	523	925
GENERAL PUBLIC BUILDINGS	2 014	732	664	307	915	531	698	306
INTEREST ON GENERAL DEBT	2 844	1 051	2 542	1 069	657	1 577	1 872	1 600
OTHER	16 718	1 432	19 088	3 496	4 694	7 106	20 459	29 317
UTILITIES:								
WATER SUPPLY REVENUE	2 570	1 074	2 039	1 472	2 170	1 576	1 294	591
WATER SUPPLY EXPENDITURE	2 577	950	2 261	1 241	1 749	2 617	2 256	374
CAPITAL OUTLAY	-	101	430	133	214	1 464	681	-
OTHER UTILITY REVENUE	-	(E)10 793	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	15 566	-	-	-	-	-	-
CAPITAL OUTLAY	-	5 332	-	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	61 334	23 904	37 582	31 472	23 145	23 166	48 476	20 652
TOTAL DEBT OUTSTANDING	60 770	38 535	42 315	19 905	10 419	24 263	24 680	35 500
LONG-TERM	49 760	37 935	42 315	19 905	8 419	21 453	21 680	33 500
FULL FAITH AND CREDIT	49 760	20 593	42 315	19 905	8 419	21 453	19 875	33 500
NONGUARANTEED	-	17 342	-	-	-	-	1 805	-
SHORT-TERM	1 010	600	-	-	2 000	2 810	3 000	2 000
UTILITY DEBT ONLY	-	17 342	3 595	295	1 629	5 244	1 805	3 160
LONG-TERM DEBT ISSUED	23 100	16 000	1 370	-	-	5 350	-	7 600
LONG-TERM DEBT RETIRED	2 695	13 955	3 318	3 160	1 242	2 108	2 465	2 145
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	5 673	1 806	1 838	985	2 418	3 002	3 830	2 015

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Massachusetts--Continued							
	Nedford	New Bedford ¹	Newton	Pittsfield	Quincy	Somerville	Springfield	Walham
POPULATION, 1977 (ESTIMATED)	60 519	98 845	87 183	52 313	90 571	76 771	164 895	55 632
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	39 430	82 021	95 267	40 835	102 777	50 381	137 844	44 085
INTERGOVERNMENTAL REVENUE	9 153	42 424	27 445	12 499	27 021	16 028	62 586	9 660
FROM STATE GOVERNMENT	7 028	17 051	8 819	9 467	23 336	5 925	38 445	6 344
FROM FEDERAL GOVERNMENT	2 123	25 313	18 239	2 578	3 431	10 088	15 982	3 179
GENERAL REVENUE SHARING	1 373	2 358	1 265	1 315	1 600	2 154	3 871	1 477
FROM LOCAL GOVERNMENTS	2	60	387	454	254	15	8 159	137
GENERAL REVENUE FROM OWN SOURCES	30 277	39 597	67 822	28 336	75 756	34 353	75 258	34 425
TAXES	28 658	37 233	64 784	26 391	50 716	33 555	67 884	32 588
PROPERTY	28 586	37 064	64 581	26 224	50 513	33 381	67 544	32 422
GENERAL AND SELECTIVE SALES	-	-	-	-	-	-	-	-
INCOME	-	-	-	-	-	-	-	-
OTHER	72	169	203	167	203	174	340	165
CURRENT CHARGES	1 137	1 350	1 988	1 436	24 627	376	6 493	1 154
MISCELLANEOUS	482	1 014	1 050	509	413	422	881	683
GENERAL EXPENDITURE, TOTAL	38 514	87 444	83 509	36 980	113 308	42 758	130 928	45 293
CAPITAL OUTLAY	633	15 600	1 417	1 883	24 752	4 029	5 537	5 203
OTHER	37 881	71 844	82 092	35 097	88 556	38 729	125 391	40 090
EDUCATION SERVICES:								
EDUCATION	17 855	42 213	35 843	17 981	36 913	18 855	53 413	18 669
SALARY AND WAGES	15 177	18 459	27 088	13 812	26 313	13 979	39 443	15 008
LIBRARY	619	598	997	447	1 210	559	2 516	393
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	352	350	118	239	-	293	797	287
HOSPITALS	-	-	-	-	22 122	32	7 029	-
SALARIES AND WAGES	-	-	-	-	14 403	-	4 117	-
HEALTH	350	738	834	454	473	349	907	209
TRANSPORTATION:								
HIGHWAYS	1 935	2 459	7 309	2 708	4 765	2 096	4 640	3 786
CAPITAL OUTLAY	310	129	185	331	1 144	505	964	2 300
OTHER	19	392	46	708	174	30	215	51
PUBLIC SAFETY:								
POLICE PROTECTION	2 487	4 326	6 188	1 981	6 634	2 850	7 386	3 046
SALARY AND WAGES	2 249	3 940	4 867	1 812	6 217	2 706	6 858	2 910
FIRE PROTECTION	2 352	4 293	5 715	2 783	6 176	4 355	7 714	3 291
SALARY AND WAGES	2 155	3 940	5 293	2 605	5 955	4 176	7 348	3 193
OTHER	146	61	478	128	302	46	683	115
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	1 819	1 871	590	1 968	1 090	845	2 150	3 026
CAPITAL OUTLAY	-	37	76	1 162	-	-	501	2 224
SANITATION OTHER THAN SEWERAGE	473	1 344	1 718	581	1 190	1 421	1 921	319
PARKS AND RECREATION	464	1 375	1 006	901	1 671	985	3 322	1 268
HOUSING AND URBAN DEVELOPMENT	-	1 988	810	160	-	632	2 620	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	496	814	1 131	527	776	611	1 379	909
GENERAL CONTROL	478	1 454	2 901	300	1 491	916	2 258	458
GENERAL PUBLIC BUILDINGS	408	328	533	1 047	460	1 000	1 874	383
INTEREST ON GENERAL DEBT	426	4 442	806	1 334	1 597	1 968	1 775	782
OTHER	7 835	18 398	16 486	2 733	26 264	4 915	28 329	8 301
UTILITIES:								
WATER SUPPLY REVENUE	1 064	2 408	2 033	730	2 298	1 069	4 875	2 419
WATER SUPPLY EXPENDITURE	633	5 820	945	599	2 487	543	3 770	907
CAPITAL OUTLAY	25	3 242	77	-	1 300	-	145	6
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	23 793	34 870	61 880	23 138	61 027	26 777	78 247	26 353
TOTAL DEBT OUTSTANDING	8 165	108 728	16 239	25 350	41 425	29 500	49 281	20 465
LONG-TERM	8 165	60 995	15 519	25 350	27 925	29 500	49 281	19 965
FULL FAITH AND CREDIT	8 165	60 995	15 519	21 890	27 925	29 500	49 281	19 965
NONGUARANTEED	-	-	-	3 460	-	-	-	-
SHORT-TERM	-	47 733	720	-	13 500	-	-	500
UTILITY DEBT ONLY	-	16 600	-	735	2 330	25	7 160	5 430
LONG-TERM DEBT ISSUED	-	-	-	-	7 550	-	6 845	2 200
LONG-TERM DEBT RETIRED	960	-	3 829	3 150	3 285	1 155	6 657	2 435
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	1 609	3 131	3 657	1 767	2 773	891	5 493	1 557

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Massachusetts--Continued		Michigan					
	Weymouth	Town	Worcester	Ann Arbor	Dearborn	Dearborn Heights	Detroit	East Lansing	Farmington Hills
POPULATION, 1977 (ESTIMATED)	56 305	165 229	105 602	93 871	73 108	1 289 910	50 789	57 538
DATE OF END OF FISCAL YEAR	12/31	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	42 506	168 453	44 560	45 741	15 137	943 589	11 326	12 414
INTERGOVERNMENTAL REVENUE	11 634	68 707	19 008	13 862	6 857	447 037	4 934	3 994
FROM STATE GOVERNMENT	9 136	35 516	8 585	8 462	4 205	204 514	2 796	2 838
FROM FEDERAL GOVERNMENT	2 423	33 076	10 111	5 368	1 657	218 946	1 919	223
GENERAL REVENUE SHARING	1 310	5 943	1 555	1 865	504	40 246	430	220
FROM LOCAL GOVERNMENTS	75	115	312	32	995	23 577	219	933
GENERAL REVENUE FROM OWN SOURCES	30 872	99 746	25 552	31 879	8 280	496 552	6 392	8 420
TAXES	29 131	72 613	13 952	21 246	6 029	336 474	2 897	3 898
PROPERTY	29 028	72 077	13 588	20 680	5 809	163 907	2 800	3 302
GENERAL AND SELECTIVE SALES	-	-	-	-	-	32 970	-	-
INCOME	-	-	-	-	-	132 256	-	-
OTHER	103	536	364	366	220	7 341	97	596
CURRENT CHARGES	759	25 175	7 667	7 060	1 276	130 190	2 652	668
MISCELLANEOUS	982	1 958	3 933	3 573	975	29 888	843	3 854
GENERAL EXPENDITURE, TOTAL	38 771	163 926	38 334	53 473	15 724	890 536	10 986	12 172
CAPITAL OUTLAY	1 608	15 058	10 041	5 542	1 889	170 172	1 439	1 616
OTHER	37 163	148 868	28 293	47 931	13 835	720 364	9 547	10 556
EDUCATION SERVICES:								
EDUCATION	21 611	61 561	-	-	-	14 777	-	-
SALARY AND WAGES	14 803	39 980	-	-	-	-	-	-
LIBRARY	860	2 314	-	1 925	132	11 935	318	564
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	232	8 607	-	-	-	655	101	-
HOSPITALS	-	18 738	-	-	151	44 536	-	-
SALARIES AND WAGES	-	11 487	-	-	-	23 869	-	-
HEALTH	139	1 722	189	443	228	42 521	-	-
TRANSPORTATION:								
HIGHWAYS	1 303	8 877	4 225	4 590	2 888	36 293	910	2 004
CAPITAL OUTLAY	51	938	2 225	1 489	1 137	23 902	145	862
OTHER	-	1 056	2 661	305	-	8 312	237	-
PUBLIC SAFETY:								
POLICE PROTECTION	3 325	9 916	4 482	7 968	2 850	174 463	1 265	2 218
SALARY AND WAGES	2 400	5 719	3 520	4 958	2 473	132 154	963	1 875
FIRE PROTECTION	3 302	7 803	5 005	4 470	1 463	54 456	1 496	658
SALARY AND WAGES	2 558	6 907	2 476	2 856	1 305	51 299	892	339
OTHER	160	1 165	499	924	173	15 324	157	464
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	994	3 785	5 518	3 396	953	107 651	1 629	-
CAPITAL OUTLAY	718	195	2 990	728	-	72 277	18	-
SANITATION OTHER THAN SEWERAGE	781	1 748	2 004	3 142	1 089	35 156	326	1 127
PARKS AND RECREATION	508	1 859	2 786	5 461	421	67 195	363	448
HOUSING AND URBAN DEVELOPMENT	-	1 534	1 525	2 420	-	50 766	95	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	411	2 075	1 135	1 519	233	23 283	252	439
GENERAL CONTROL	342	2 795	2 156	1 476	618	28 756	868	1 230
GENERAL PUBLIC BUILDINGS	91	445	271	2 685	353	8 247	204	290
INTEREST ON GENERAL DEBT	971	3 033	1 127	1 231	118	29 577	421	601
OTHER	3 741	24 893	4 751	11 518	4 054	136 633	2 344	2 129
UTILITIES:								
WATER SUPPLY REVENUE	1 877	3 660	3 881	3 412	2 243	65 731	924	-
WATER SUPPLY EXPENDITURE	1 367	2 467	4 540	3 430	1 850	58 836	806	39
CAPITAL OUTLAY	262	344	1 425	220	-	12 395	-	-
OTHER UTILITY REVENUE	-	-	(T) 684	-	-	(T) 29 885	-	-
OTHER UTILITY EXPENDITURE	-	-	5 852	-	-	68 139	-	-
CAPITAL OUTLAY	-	-	257	-	-	9 645	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	24 544	88 467	20 159	26 078	7 798	472 690	5 574	4 977
TOTAL DEBT OUTSTANDING	25 080	65 539	36 502	23 520	2 225	685 195	9 640	9 675
LONG-TERM	24 080	62 031	36 502	23 520	2 225	617 874	9 640	9 675
FULL FAITH AND CREDIT	24 080	62 031	16 232	7 520	2 225	314 160	3 310	1 766
NONGUARANTEED	-	-	20 270	16 000	-	303 714	6 330	7 909
SHORT-TERM	1 000	3 508	-	-	-	67 321	-	-
UTILITY DEBT ONLY	2 820	735	10 865	-	-	154 702	385	1 020
LONG-TERM DEBT ISSUED	3 225	12 175	2 760	-	-	51 610	-	1 100
LONG-TERM DEBT RETIRED	2 430	6 588	2 145	566	325	39 248	490	649
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	1 20	-	2 577	4 852	945	135 818	-	177

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Michigan--Continued							
	Flint	Grand Rapids	Kalamazoo	Lansing	Livonia	Pontiac	Roseville	Royal Oak
POPULATION, 1977 (ESTIMATED)	163 594	184 954	79 077	127 128	108 337	79 189	56 978	76 289
DATE OF END OF FISCAL YEAR	6/30	6/30	12/31	6/30	11/30	12/31	6/30	5/31
GENERAL REVENUE, TOTAL	132 049	95 072	28 297	64 647	27 989	89 600	415 070	20 259
INTERGOVERNMENTAL REVENUE	60 919	58 082	12 922	24 320	9 809	30 858	6 017	7 985
FROM STATE GOVERNMENT	21 771	14 272	7 238	9 418	7 243	9 919	3 761	5 163
FROM FEDERAL GOVERNMENT	29 789	42 895	5 633	14 899	2 096	20 892	1 830	2 817
GENERAL REVENUE SHARING	4 163	3 327	1 443	2 665	1 050	2 474	824	602
FROM LOCAL GOVERNMENTS	9 359	915	51	3	470	47	426	5
GENERAL REVENUE FROM OWN SOURCES	71 130	36 990	15 375	40 327	18 180	58 742	9 053	12 274
TAXES	28 808	20 278	8 562	19 584	11 572	19 903	6 380	8 374
PROPERTY	9 921	8 680	8 417	8 483	11 095	10 536	6 161	8 239
GENERAL AND SELECTIVE SALES	-	-	-	-	-	-	-	-
INCOME	18 302	11 240	-	10 788	-	9 166	-	-
OTHER	585	358	145	313	477	201	219	135
CURRENT CHARGES	35 286	12 712	5 606	15 559	3 865	36 966	1 384	2 974
MISCELLANEOUS	7 036	4 000	1 207	5 184	2 743	1 873	1 289	926
GENERAL EXPENDITURE, TOTAL	135 874	91 859	26 055	65 919	30 537	90 713	12 778	16 696
CAPITAL OUTLAY	21 654	18 461	2 210	11 409	3 908	4 766	1 502	744
OTHER	114 220	73 398	23 845	54 510	26 629	85 947	11 276	15 952
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	-	1 853	-	-	536	314	234	417
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	111	-	-	-	-	10
HOSPITALS	56 994	-	-	-	-	27 110	-	-
SALARIES AND WAGES	31 096	-	-	-	-	15 190	-	-
HEALTH	465	619	-	348	19	270	-	-
TRANSPORTATION:								
HIGHWAYS	5 651	7 087	4 164	6 929	5 363	5 276	1 930	2 001
CAPITAL OUTLAY	1 663	1 957	4	3 783	2 213	1 310	906	116
OTHER	1 251	774	1 209	985	-	542	-	222
PUBLIC SAFETY:								
POLICE PROTECTION	14 104	9 970	4 120	7 183	4 653	11 527	2 551	2 736
SALARY AND WAGES	9 318	7 950	3 242	5 933	3 525	8 808	2 014	2 372
FIRE PROTECTION	9 862	5 918	2 945	5 162	2 944	4 542	1 383	1 901
SALARY AND WAGES	5 989	5 197	2 541	4 651	2 355	3 395	1 016	1 678
OTHER	1 649	449	306	367	395	825	190	137
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	7 597	16 148	2 424	5 421	1 035	3 148	1 038	1 575
CAPITAL OUTLAY	3 843	13 274	-	1 380	-	885	-	275
SANITATION OTHER THAN SEWERAGE	2 902	1 505	183	870	1 797	1 168	744	1 698
PARKS AND RECREATION	5 032	4 641	1 353	4 710	2 943	7 315	484	566
HOUSING AND URBAN DEVELOPMENT	11 876	5 300	-	5 400	616	1 516	-	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	5 620	3 761	1 398	2 030	629	2 928	427	565
GENERAL CONTROL	2 513	4 288	1 698	1 933	1 479	2 639	899	791
GENERAL PUBLIC BUILDINGS	849	2 878	116	929	728	446	247	295
INTEREST ON GENERAL DEBT	3 353	1 046	644	1 255	2 382	4 027	96	504
OTHER	6 456	25 622	5 384	22 397	5 018	17 120	2 555	3 278
UTILITIES:								
WATER SUPPLY REVENUE	7 329	6 126	2 550	4 587	3 870	4 377	1 275	2 232
WATER SUPPLY EXPENDITURE	6 590	8 502	2 021	9 064	1 896	3 741	1 304	3 516
CAPITAL OUTLAY	197	3 630	-	4 478	569	3	-	1 675
OTHER UTILITY REVENUE	-	-	(T)424	(E)63 228	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	1 675	60 488	-	-	-	-
CAPITAL OUTLAY	-	-	-	8 180	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	66 323	50 584	14 197	39 858	20 882	45 120	6 091	8 834
TOTAL DEBT OUTSTANDING	69 699	38 476	18 251	53 871	53 178	72 898	1 415	4 140
LONG-TERM	69 381	38 476	18 251	53 871	53 178	72 898	1 415	4 140
FULL FAITH AND CREDIT	38 820	10 871	9 848	21 661	50 638	42 743	385	1 865
NONGUARANTEED	30 561	27 605	8 403	32 210	2 540	30 155	1 030	2 275
SHORT-TERM	318	-	-	-	-	-	-	-
UTILITY DEBT ONLY	4 240	8 585	-	30 287	2 540	2 730	220	-
LONG-TERM DEBT ISSUED	33 140	4 745	1 000	29	3 985	-	-	-
LONG-TERM DEBT RETIRED	25 529	3 312	1 159	6 334	2 490	1 988	760	408
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	9 094	4 851	1 389	5 088	1 278	1 935	1 046	1 686

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Michigan--Continued							
	Saginaw	St. Clair Shores	Southfield	Sterling Heights	Taylor ¹	Troy	Warren	Westland
POPULATION, 1977 (ESTIMATED)	82 162	85 482	75 541	96 676	76 626	62 390	170 084	88 631
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	12/31
GENERAL REVENUE, TOTAL	38 071	18 779	29 557	27 413	19 585	20 880	57 159	20 018
INTERGOVERNMENTAL REVENUE	16 412	7 325	6 729	8 154	6 610	5 448	27 932	9 473
FROM STATE GOVERNMENT	6 997	4 768	4 485	4 952	4 434	3 265	11 097	4 634
FROM FEDERAL GOVERNMENT	9 305	2 557	1 983	3 160	969	1 727	16 835	4 839
GENERAL REVENUE SHARING	2 055	945	527	1 162	459	533	2 842	773
FROM LOCAL GOVERNMENTS	110	-	261	42	1 207	456	-	-
GENERAL REVENUE FROM OWN SOURCES	21 659	11 454	22 828	19 259	12 975	15 432	29 227	10 545
TAXES	13 137	7 795	15 777	11 090	10 256	10 163	20 081	6 736
PROPERTY	5 984	7 698	15 189	10 398	10 056	9 419	19 566	6 572
GENERAL AND SELECTIVE SALES	-	-	-	-	-	-	-	-
INCOME	7 031	-	-	-	-	-	-	-
OTHER	122	97	588	692	200	744	515	164
CURRENT CHARGES	6 109	3 186	3 431	6 228	1 447	2 948	5 989	2 484
MISCELLANEOUS	2 413	473	3 620	1 941	1 272	2 321	3 157	1 325
GENERAL EXPENDITURE, TOTAL	32 904	17 929	29 482	24 208	19 377	19 481	49 678	21 573
CAPITAL OUTLAY	5 359	1 111	7 294	3 735	1 259	4 208	5 950	4 424
OTHER	27 545	16 818	22 188	20 473	18 118	15 273	43 728	17 149
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	1	487	521	623	159	695	810	114
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	-	-	-	-	-
HOSPITALS	-	-	-	-	156	-	-	158
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	279	-	1	-	39	-	-	-
TRANSPORTATION:								
HIGHWAYS	3 186	2 491	2 560	1 680	1 597	3 201	4 532	2 580
CAPITAL OUTLAY	694	326	163	441	537	1 588	1 055	1 026
OTHER	447	-	-	-	-	-	-	-
PUBLIC SAFETY:								
POLICE PROTECTION	6 850	3 671	5 111	5 233	3 347	4 613	11 551	3 264
SALARY AND WAGES	4 058	2 800	3 711	4 429	2 422	2 211	5 267	2 483
FIRE PROTECTION	2 734	1 904	3 166	2 746	1 556	585	5 562	1 952
SALARY AND WAGES	2 514	1 494	2 385	2 388	1 177	156	3 519	1 590
OTHER	232	88	6 048	431	364	630	1 389	402
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	2 361	1 639	1 633	2 268	1 177	1 090	3 227	1 163
CAPITAL OUTLAY	213	-	627	43	-	251	225	-
SANITATION OTHER THAN SEWERAGE	636	1 192	630	1 008	-	792	2 567	1 170
PARKS AND RECREATION	2 918	1 710	2 255	2 244	1 301	1 686	1 612	2 823
HOUSING AND URBAN DEVELOPMENT	1 296	-	-	-	103	-	126	89
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	774	921	953	974	447	284	1 436	674
GENERAL CONTROL	950	1 688	1 706	1 550	593	954	2 621	1 398
GENERAL PUBLIC BUILDINGS	1 155	551	473	277	417	319	622	197
INTEREST ON GENERAL DEBT	1 946	444	792	109	1 176	325	1 461	390
OTHER	7 139	1 143	3 633	5 065	6 945	4 307	12 162	5 199
UTILITIES:								
WATER SUPPLY REVENUE	4 563	1 554	2 700	2 889	1 962	3 795	5 314	1 704
WATER SUPPLY EXPENDITURE	3 794	1 870	2 251	4 766	1 711	2 708	5 690	1 472
CAPITAL OUTLAY	332	18	3	2 098	161	3	713	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	16 160	10 334	12 436	11 582	8 856	7 346	21 496	8 771
TOTAL DEBT OUTSTANDING	45 114	10 472	16 755	3 835	19 565	6 102	29 949	7 400
LONG-TERM	41 951	10 472	16 755	3 835	19 565	6 102	29 949	7 400
FULL FAITH AND CREDIT	23 493	2 950	13 315	3 835	12 975	4 810	16 969	4 365
NON-GUARANTEED	18 458	7 522	3 440	-	1 292	1 292	12 980	3 035
SHORT-TERM	3 163	-	-	-	-	-	-	-
UTILITY DEBT ONLY	8 820	740	385	1 070	1 975	492	7 595	-
LONG-TERM DEBT ISSUED	-	2 570	-	-	-	1 400	-	-
LONG-TERM DEBT RETIRED	1 995	642	1 265	155	-	282	3 552	669
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	1 271	1 281	933	952	773	664	2 667	515

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Michigan Continued		Minnesota					Mississippi		Missouri	
	Wyoming	Bloomington	Duluth	Minneapolis	Rochester	St. Paul	Jackson	Columbia			
POPULATION, 1977 (ESTIMATED)	58 335	78 052	95 248	360 269	56 865	265 971	190 542	64 612			
DATE OF END OF FISCAL YEAR	6/30	12/31	12/31	12/31	12/31	12/31	9/30	9/30			
GENERAL REVENUE, TOTAL	16 636	24 312	45 820	203 848	17 791	144 065	71 225	15 828			
INTERGOVERNMENTAL REVENUE	6 868	6 056	18 845	94 797	6 804	71 255	32 089	3 784			
FROM STATE GOVERNMENT	3 602	4 069	8 172	49 690	4 501	36 574	12 303	1 185			
FROM FEDERAL GOVERNMENT	1 696	1 337	10 405	43 257	1 768	30 797	18 161	2 538			
GENERAL REVENUE SHARING	787	612	1 862	7 168	724	5 299	3 823	825			
FROM LOCAL GOVERNMENTS	1 570	650	268	1 850	535	3 884	1 625	61			
GENERAL REVENUE FROM OWN SOURCES	9 768	18 256	26 975	109 051	10 987	72 810	39 136	12 044			
TAXES	4 034	7 947	11 019	76 244	5 651	41 322	20 124	7 387			
PROPERTY	3 875	5 537	6 353	65 835	4 680	29 075	17 878	1 451			
GENERAL AND SELECTIVE SALES	-	1 267	4 140	6 533	536	10 308	1 266	5 642			
INCOME	-	-	-	-	-	-	-	-			
OTHER	159	1 143	526	3 876	435	1 939	980	294			
CURRENT CHARGES	2 087	3 671	9 689	21 203	2 929	22 527	12 346	3 422			
MISCELLANEOUS	3 647	6 638	6 267	11 604	2 407	8 961	6 666	1 235			
GENERAL EXPENDITURE, TOTAL	13 228	23 609	48 373	187 852	17 676	155 815	55 496	15 086			
CAPITAL OUTLAY	1 355	6 346	10 142	33 747	5 969	44 726	13 001	3 424			
OTHER	11 873	17 263	38 231	154 105	11 707	111 089	42 495	11 662			
EDUCATION SERVICES:											
EDUCATION	-	-	-	2	-	-	-	-			
SALARY AND WAGES	-	-	-	-	-	-	-	-			
LIBRARY	333	-	887	5 709	586	4 992	1 690	-			
SOCIAL SERVICES AND INCOME MAINTENANCE:											
PUBLIC WELFARE	-	-	39	-	-	-	471	901	351	-	-
HOSPITALS	-	-	-	-	-	-	338	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-			
HEALTH	5	469	43	6 012	-	3 115	382	441			
TRANSPORTATION:											
HIGHWAYS	1 557	4 414	7 104	24 536	4 431	18 328	6 873	1 647			
CAPITAL OUTLAY	366	2 105	4 054	10 787	2 421	11 713	3 539	629			
OTHER	-	-	5 677	1 406	1 364	16 321	1 736	1 000			
PUBLIC SAFETY:											
POLICE PROTECTION	2 280	2 880	3 910	19 519	1 823	15 031	6 442	2 274			
SALARY AND WAGES	1 938	2 475	3 576	17 052	1 505	12 093	5 466	1 641			
FIRE PROTECTION	697	1 078	3 648	12 276	1 635	10 476	5 293	1 830			
SALARIES AND WAGES	487	842	3 406	10 381	1 421	9 161	4 737	1 507			
OTHER	187	590	304	3 704	280	1 564	1 159	110			
ENVIRONMENTAL AND HOUSING:											
SEWERAGE	2 056	4 303	1 814	13 594	1 058	11 173	8 518	1 862			
CAPITAL OUTLAY	381	3 062	60	3 419	328	1 688	6 500	1 002			
SANITATION OTHER THAN SEWERAGE	51	120	269	8 582	217	3 023	3 631	1 210			
PARKS AND RECREATION	806	2 527	4 907	25 323	2 297	13 443	3 045	1 855			
HOUSING AND URBAN DEVELOPMENT	-	142	106	8 049	138	15 683	178	276			
NATURAL RESOURCES	-	-	-	-	-	-	-	-			
GOVERNMENTAL ADMINISTRATION:											
FINANCIAL ADMINISTRATION	540	546	979	3 703	179	2 135	1 416	482			
GENERAL CONTROL	816	1 335	1 706	5 554	552	3 506	1 186	717			
GENERAL PUBLIC BUILDINGS	123	435	600	4 074	49	1 957	1 070	147			
INTEREST ON GENERAL DEBT	948	2 087	4 407	9 175	316	12 000	4 915	578			
OTHER	2 829	2 683	11 973	36 634	2 761	22 059	7 061	306			
UTILITIES:											
WATER SUPPLY REVENUE	2 491	2 510	2 688	10 480	1 109	12 041	4 615	3 394			
WATER SUPPLY EXPENDITURE	2 897	3 223	3 375	12 878	844	11 404	4 812	3 735			
CAPITAL OUTLAY	570	1 323	827	3 570	269	1 785	1 584	1 368			
OTHER UTILITY REVENUE	-	-	(*) 11 478	-	(*) 14 932	-	-	(*) 14 216			
OTHER UTILITY EXPENDITURE	-	-	13 915	-	12 218	-	-	13 594			
CAPITAL OUTLAY	-	-	1 289	-	1 659	-	-	585			
TOTAL EXPENDITURE FOR SALARY AND WAGES	7 537	9 788	24 426	89 957	9 036	54 988	26 147	9 279			
TOTAL DEBT OUTSTANDING	36 190	49 310	75 054	307 736	9 645	347 220	106 901	48 704			
LONG-TERM	36 190	49 310	75 054	307 736	9 645	347 220	104 787	48 704			
FULL FAITH AND CREDIT	31 065	18 733	32 265	245 920	6 505	180 494	40 013	1 540			
NONGUARANTEED	5 125	30 577	42 789	61 816	3 140	166 726	64 774	47 164			
SHORT-TERM	-	-	-	-	-	-	-	2 114			
UTILITY DEBT ONLY	16 845	4 522	8 800	9 641	-	12 733	12 217	34 550			
LONG-TERM DEBT ISSUED	-	6 080	4 500	122 835	4 800	28 163	11 555	36 300			
LONG-TERM DEBT RETIRED	2 390	2 724	1 869	20 298	3 040	11 927	10 217	30 622			
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	515	396	1 164	31 634	622	5 384	2 068	212			

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Missouri--Continued						Montana	
	Florissant	Independence	Kansas City	St. Joseph	St. Louis	Springfield	Billings	Great Falls
POPULATION, 1977 (ESTIMATED)	70 639	111 575	458 573	77 804	517 671	134 974	72 303	60 334
DATE OF END OF FISCAL YEAR	11/30	6/30	4/30	4/30	4/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	5 039	30 934	276 320	29 780	331 009	41 466	21 576	20 460
INTERGOVERNMENTAL REVENUE	1 937	14 427	79 999	18 535	108 781	17 775	6 887	7 686
FROM STATE GOVERNMENT	615	2 835	10 873	3 265	32 982	2 310	2 358	2 247
FROM FEDERAL GOVERNMENT	672	11 592	68 835	14 956	75 777	14 824	4 519	5 439
GENERAL REVENUE SHARING	322	1 059	12 423	1 305	13 980	1 896	880	761
FROM LOCAL GOVERNMENTS	650	-	291	314	22	641	10	-
GENERAL REVENUE FROM OWN SOURCES	3 102	16 507	196 321	11 245	222 228	23 691	14 689	12 774
TAXES	2 593	11 863	140 636	7 596	171 655	11 880	6 377	5 075
PROPERTY	1 174	3 376	24 795	3 688	33 400	6 673	5 492	4 574
GENERAL AND SELECTIVE SALES	1 194	7 576	58 211	3 132	74 778	3 630	-	-
INCOME	-	-	45 073	-	47 742	-	-	-
OTHER	225	911	12 557	776	15 735	1 577	885	501
CURRENT CHARGES	250	2 431	38 101	2 328	39 636	8 435	6 261	5 965
MISCELLANEOUS	259	2 213	17 584	1 321	10 937	3 376	2 051	1 734
GENERAL EXPENDITURE, TOTAL	5 163	19 557	248 243	30 754	306 141	33 504	25 217	17 192
CAPITAL OUTLAY	538	1 182	39 128	16 451	34 309	11 187	11 065	5 919
OTHER	4 625	18 375	209 115	14 303	271 832	22 317	14 152	11 273
EDUCATION SERVICES:								
EDUCATION	-	-	13 178	-	4 936	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	-	-	-	329	4 492	910	675	577
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	818	88	4 134	223	168	-
HOSPITALS	-	-	9 605	-	56 011	-	-	-
SALARIES AND WAGES	-	-	-	-	41 930	-	-	-
HEALTH	79	784	6 797	595	10 595	560	153	20
TRANSPORTATION:								
HIGHWAYS	821	1 726	20 895	2 384	13 719	6 445	4 898	1 638
CAPITAL OUTLAY	208	148	8 111	486	5 873	4 898	3 765	735
OTHER	-	-	11 244	511	15 694	3 222	5 323	1 264
PUBLIC SAFETY:								
POLICE PROTECTION	1 564	3 347	38 013	2 176	48 582	3 301	2 179	1 887
SALARY AND WAGES	1 192	2 847	26 653	1 805	40 029	2 730	1 531	1 495
FIRE PROTECTION	-	2 967	22 156	2 433	17 255	2 808	2 230	1 280
SALARY AND WAGES	-	2 763	17 271	2 022	14 371	2 585	1 857	1 215
OTHER	28	298	3 290	99	12 777	359	303	105
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	107	1 336	17 847	16 069	393	8 094	1 920	5 065
CAPITAL OUTLAY	107	86	12 615	14 403	129	5 307	554	3 905
SANITATION OTHER THAN SEWERAGE	22	101	6 594	220	8 075	657	2 005	1 555
PARKS AND RECREATION	959	1 023	14 101	2 093	21 076	1 850	1 147	1 355
HOUSING AND URBAN DEVELOPMENT	238	397	7 909	1 071	8 478	-	968	153
NATURAL RESOURCES	-	-	-	-	231	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	267	1 096	6 587	343	7 318	376	940	315
GENERAL CONTROL	227	1 289	5 332	565	12 205	751	785	1 009
GENERAL PUBLIC BUILDINGS	3	30	1 854	174	1 599	433	99	164
INTEREST ON GENERAL DEBT	155	1 131	14 327	690	7 388	964	. 909	495
OTHER	693	4 032	47 696	914	51 183	2 551	. 515	310
UTILITIES:								
WATER SUPPLY REVENUE	1 021	-	18 020	-	12 342	6 817	2 705	2 170
WATER SUPPLY EXPENDITURE	957	-	20 471	-	10 320	5 510	4 846	2 927
CAPITAL OUTLAY	209	-	5 281	-	951	1 831	1 583	773
OTHER UTILITY REVENUE	-	(E)24 966	-	-	-	(*)59 367	(T)95	-
OTHER UTILITY EXPENDITURE	-	20 221	-	-	-	53 705	492	-
CAPITAL OUTLAY	-	389	-	-	-	5 670	1	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	2 530	16 966	92 180	7 490	167 211	24 574	8 698	7 353
TOTAL DEBT OUTSTANDING	3 055	60 945	307 241	18 695	151 832	145 367	42 500	22 484
LONG-TERM	3 055	60 945	304 373	18 695	151 832	145 367	42 500	22 484
FULL FAITH AND CREDIT	2 755	21 575	89 991	6 205	91 279	29 492	3 374	2 056
NONGUARANTEED	300	39 370	214 382	12 490	60 553	115 875	39 126	20 428
SHORT-TERM	300	39 140	2 868	-	-	-	-	-
UTILITY DEBT ONLY	300	39 017	-	-	12 590	110 235	23 755	13 785
LONG-TERM DEBT ISSUED	-	39 140	5 000	11 965	-	91 932	4 348	87
LONG-TERM DEBT RETIRED	325	32 120	14 052	7 280	11 168	86 613	2 729	1 552
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	8 233	187	19 948	465	-	98

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Nebraska		Nevada		New Hampshire		New Jersey	
	Lincoln	Omaha	Las Vegas	Reno	Manchester	Nashua	Bayonne	Elizabeth
POPULATION, 1977 (ESTIMATED)	163 937	365 711	161 086	82 541	85 119	64 273	70 222	50 957
DATE OF END OF FISCAL YEAR	12/31	8/31	6/30	6/30	12/31	6/30	12/31	12/31
GENERAL REVENUE, TOTAL	65 384	132 282	48 133	48 716	61 776	38 631	22 988	13 315
INTERGOVERNMENTAL REVENUE	13 329	61 188	21 943	17 957	21 100	8 286	6 372	2 597
FROM STATE GOVERNMENT	6 311	14 639	6 915	3 274	9 724	5 470	3 809	1 452
FROM FEDERAL GOVERNMENT	5 645	43 934	4 105	8 236	9 279	2 773	2 518	1 145
GENERAL REVENUE SHARING	2 256	5 310	1 576	823	3 846	737	1 069	421
FROM LOCAL GOVERNMENTS	1 373	2 615	10 923	6 447	2 097	43	45	-
GENERAL REVENUE FROM OWN SOURCES . . .	52 055	71 094	26 190	30 759	40 676	30 345	16 616	10 718
TAXES	23 352	55 015	17 667	13 428	34 615	27 744	14 720	10 136
PROPERTY	13 928	32 396	9 127	6 263	33 897	27 283	12 769	8 704
GENERAL AND SELECTIVE SALES	7 799	19 009	3 524	1 095	-	-	1 764	1 279
INCOME	-	-	-	-	-	-	-	-
OTHER	1 625	3 610	5 016	6 070	718	461	187	153
CURRENT CHARGES	18 728	10 762	4 882	12 819	4 995	1 554	1 021	222
MISCELLANEOUS	9 975	5 317	3 641	4 512	1 066	1 047	875	360
GENERAL EXPENDITURE, TOTAL	65 226	135 194	46 979	45 387	61 021	35 058	21 885	12 044
CAPITAL OUTLAY	18 767	50 503	5 512	16 740	12 191	2 207	1 253	130
OTHER	46 459	84 691	41 467	28 647	48 830	32 851	20 632	11 914
EDUCATION SERVICES:								
EDUCATION	992	49	-	-	22 521	17 834	-	-
SALARY AND WAGES	-	27	-	-	16 614	12 248	-	-
LIBRARY	1 664	3 168	484	-	507	537	523	420
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	45	-	-	1 210	250	797	76
HOSPITALS	12 084	-	-	-	-	-	85	-
SALARIES AND WAGES	6 295	-	-	-	-	-	-	-
HEALTH	1 953	1 985	-	-	395	223	385	300
TRANSPORTATION:								
HIGHWAYS	12 943	16 454	5 314	4 767	14 228	2 883	754	419
CAPITAL OUTLAY	10 207	8 457	1 941	1 566	9 880	567	32	-
OTHER	605	363	379	12 449	427	120	34	39
PUBLIC SAFETY:								
POLICE PROTECTION	5 614	13 230	12 066	7 752	3 632	2 474	3 290	2 546
SALARY AND WAGES	4 164	10 532	-	5 544	2 599	2 181	3 085	2 349
FIRE PROTECTION	4 168	11 043	7 665	4 887	3 173	2 428	3 344	2 119
SALARY AND WAGES	3 807	8 855	5 302	3 801	2 896	1 502	3 181	2 013
OTHER	629	1 047	682	545	-	5	108	73
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	6 367	29 081	2 471	4 362	233	794	655	308
CAPITAL OUTLAY	4 203	23 201	1 037	2 633	19	141	-	-
SANITATION OTHER THAN SEWERAGE . . .	630	6 397	-	-	845	689	805	580
PARKS AND RECREATION	4 563	9 247	5 014	3 450	1 121	628	896	337
HOUSING AND URBAN DEVELOPMENT	2 692	5 738	-	-	1	-	592	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	524	1 617	1 675	2 221	429	372	498	231
GENERAL CONTROL	3 273	3 385	3 033	2 116	1 003	794	565	385
GENERAL PUBLIC BUILDINGS	214	8 351	1 404	1 233	596	84	405	348
INTEREST ON GENERAL DEBT	1 485	6 111	1 009	1 131	2 099	1 759	622	301
OTHER	4 826	17 883	5 783	474	8 601	3 184	7 527	3 562
UTILITIES:								
WATER SUPPLY REVENUE	5 869	-	-	-	3 288	-	1 621	1 139
WATER SUPPLY EXPENDITURE	10 239	-	-	-	4 403	-	1 860	840
CAPITAL OUTLAY	6 413	-	-	-	818	-	332	-
OTHER UTILITY REVENUE	(*) 40 958	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	67 999	-	-	-	-	-	-	-
CAPITAL OUTLAY	22 503	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	33 247	45 138	16 452	16 897	32 034	19 692	11 903	7 313
TOTAL DEBT OUTSTANDING	194 001	115 877	16 048	28 002	51 685	33 600	11 967	7 536
LONG-TERM	191 001	113 577	16 048	24 972	51 685	33 600	10 873	7 127
FULL FAITH AND CREDIT	20 345	94 366	11 325	23 606	51 685	33 600	10 873	7 127
NONGUARANTEED	170 656	19 211	4 723	1 366	-	-	-	-
SHORT-TERM	3 000	2 300	-	3 030	-	-	1 094	409
UTILITY DEBT ONLY	135 636	-	-	-	7 155	-	70	-
LONG-TERM DEBT ISSUED	141 355	7 960	-	3 627	9 907	-	-	1 433
LONG-TERM DEBT RETIRED	64 048	9 032	3 214	1 291	5 485	2 765	1 169	692
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	969	2 841	-	-	-	. 94	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	New Jersey--Continued							
	Brick township	Camden	Cherry Hill township ¹	Clifton ¹	Dover township ¹	East Orange	Edison township	Elizabeth
POPULATION, 1977 (ESTIMATED)	51 012	88 785	67 693	76 838	63 749	71 863	66 131	103 497
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE, TOTAL	8 318	36 395	19 033	36 831	11 641	53 238	46 579	68 404
INTERGOVERNMENTAL REVENUE	1 391	16 067	1 953	7 231	1 876	19 121	7 945	21 545
FROM STATE GOVERNMENT	703	8 083	948	5 280	901	16 948	6 149	16 570
FROM FEDERAL GOVERNMENT	688	7 984	1 005	1 772	975	1 969	1 487	4 889
GENERAL REVENUE SHARING	588	1 991	539	628	774	1 065	806	1 437
FROM LOCAL GOVERNMENTS	-	-	-	179	-	204	309	86
GENERAL REVENUE FROM OWN SOURCES	6 927	20 328	17 080	29 600	9 765	34 117	38 634	46 859
TAXES	6 262	15 657	14 416	28 204	8 371	32 425	37 632	44 066
PROPERTY	4 681	11 879	11 798	25 087	6 200	30 240	29 190	38 180
GENERAL AND SELECTIVE SALES	1 230	3 356	2 191	2 915	1 829	1 957	7 874	5 354
INCOME	-	-	-	-	-	-	-	-
OTHER	351	422	427	202	342	228	568	532
CURRENT CHARGES	133	3 521	1 626	620	827	999	648	800
MISCELLANEOUS	532	1 150	1 038	776	567	693	354	1 993
GENERAL EXPENDITURE, TOTAL	7 068	33 806	17 767	30 004	14 155	49 391	42 570	68 277
CAPITAL OUTLAY	886	3 635	2 087	468	3 890	708	1 515	4 397
OTHER	6 182	30 171	15 680	29 536	10 265	48 643	41 055	63 880
EDUCATION SERVICES:								
EDUCATION	-	-	-	16 003	-	24 830	27 325	32 331
SALARY AND WAGES	-	-	-	11 638	-	16 783	19 499	23 535
LIBRARY	-	325	389	463	80	712	432	893
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	73	2 290	19	19	47	1 917	8	1 131
HOSPITALS	-	-	-	-	-	-	26	"
SALARIES AND WAGES	-	-	-	-	-	-	-	"
HEALTH	54	575	179	304	167	1 023	275	1 128
TRANSPORTATION:								
HIGHWAYS	1 033	1 411	961	626	1 552	802	1 185	2 554
CAPITAL OUTLAY	-	17	6	14	134	167	179	169
OTHER	-	198	-	3	-	-	-	39
PUBLIC SAFETY:								
POLICE PROTECTION	1 108	6 845	2 022	2 634	3 250	3 393	3 195	4 973
SALARY AND WAGES	976	5 954	1 631	2 428	2 475	3 167	2 720	4 405
FIRE PROTECTION	-	5 592	4	2 883	67	2 397	1 951	4 861
SALARY AND WAGES	-	5 016	4	2 698	38	2 217	1 488	4 338
OTHER	148	65	109	95	147	277	153	138
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	30	1 998	1 485	936	15	922	1 424	2 386
CAPITAL OUTLAY	-	323	79	95	15	231	754	1 913
SANITATION OTHER THAN SEWERAGE	866	2 552	543	1 165	827	1 195	199	1 679
PARKS AND RECREATION	203	369	1 765	336	1 437	760	320	994
HOUSING AND URBAN DEVELOPMENT	-	203	-	-	2	1 140	-	1 225
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	527	930	322	348	406	937	468	627
GENERAL CONTROL	663	866	583	709	754	1 122	363	788
GENERAL PUBLIC BUILDINGS	1 213	397	234	225	339	274	518	397
INTEREST ON GENERAL DEBT	183	524	1 066	570	569	1 982	1 317	2 290
OTHER	967	8 666	8 086	2 685	4 496	5 668	3 411	9 843
UTILITIES:								
WATER SUPPLY REVENUE	-	2 132	-	-	-	2 195	1 094	2 684
WATER SUPPLY EXPENDITURE	-	1 961	-	3	-	2 386	1 218	2 921
CAPITAL OUTLAY	-	-	-	-	-	110	21	287
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	3 545	15 583	4 786	19 940	5 672	27 442	27 678	40 589
TOTAL DEBT OUTSTANDING	4 281	14 382	19 499	13 687	8 815	26 787	31 608	50 414
LONG-TERM	4 281	13 482	10 658	8 887	6 400	26 287	26 608	47 998
FULL FAITH AND CREDIT	4 281	13 482	5 876	8 887	6 400	26 287	25 995	47 998
NONGUARANTEED	-	-	4 782	-	-	-	613	-
SHORT-TERM	-	900	8 841	4 800	2 415	500	5 000	2 416
UTILITY DEBT ONLY	-	3 368	-	83	-	-	613	-
LONG-TERM DEBT ISSUED	-	-	-	-	-	-	-	11 972
LONG-TERM DEBT RETIRED	282	1 190	-	-	-	-	1 947	2 173
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	New Jersey--Continued							
	Hamilton Township (Mercer Co.)	Irvington	Jersey City	Middletown Township	Newark	Old Bridge township	Passaic	Paterson
POPULATION, 1977 (ESTIMATED)	82 775	56 036	232 137	58 642	324 138	51 251	50 258	152 414
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE, TOTAL	16 973	15 610	174 613	11 371	374 047	7 570	14 584	85 724
INTERGOVERNMENTAL REVENUE	3 173	3 259	81 402	2 957	228 009	1 147	5 526	50 173
FROM STATE GOVERNMENT	1 941	1 817	64 274	709	181 623	609	3 085	34 455
FROM FEDERAL GOVERNMENT	1 232	1 442	17 117	2 248	44 437	538	2 287	15 695
GENERAL REVENUE SHARING	982	535	4 995	466	9 327	538	411	2 408
FROM LOCAL GOVERNMENTS	-	-	11	-	1 949	-	154	23
GENERAL REVENUE FROM OWN SOURCES . . .	13 800	12 351	93 211	8 414	146 038	6 423	9 058	35 551
TAXES	11 138	10 499	86 062	7 847	131 636	5 916	8 532	33 136
PROPERTY	2 693	9 147	68 779	5 717	95 621	4 411	7 212	28 584
GENERAL AND SELECTIVE SALES	8 259	1 155	16 660	1 814	23 368	1 355	1 131	4 138
INCOME	-	-	-	-	-	-	-	-
OTHER	186	197	623	316	12 647	150	189	414
CURRENT CHARGES	1 784	1 166	3 019	142	5 568	165	152	857
MISCELLANEOUS	878	686	4 130	425	8 834	342	374	1 558
GENERAL EXPENDITURE, TOTAL	15 221	14 024	158 346	11 526	349 591	7 985	14 438	97 952
CAPITAL OUTLAY	2 019	122	5 554	2 005	9 997	1 489	448	8 582
OTHER	13 202	13 902	152 792	9 521	339 594	6 496	13 990	89 370
EDUCATION SERVICES:								
EDUCATION	-	-	72 770	-	150 798	-	-	48 987
SALARY AND WAGES	-	-	54 577	-	107 566	-	-	32 892
LIBRARY	500	326	2 035	370	3 728	256	375	663
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	228	-	2 376	24	33 637	100	302	1 775
HOSPITALS	15	-	-	5	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	361	358	2 548	148	3 533	136	228	2 293
TRANSPORTATION:								
HIGHWAYS	2 681	669	2 148	2 913	4 918	797	544	2 926
CAPITAL OUTLAY	717	122	383	1 385	2 043	-	-	766
OTHER	-	-	-	20	75	-	50	-
PUBLIC SAFETY:								
POLICE PROTECTION	2 933	2 532	18 327	2 030	34 507	2 176	2 714	9 509
SALARY AND WAGES	2 595	2 414	17 504	1 713	25 569	1 843	1 802	7 819
FIRE PROTECTION	10	2 573	12 671	294	24 351	24	2 079	6 902
SALARY AND WAGES	-	2 470	11 912	33	18 781	16	1 858	6 074
OTHER	276	-	497	168	1 320	95	182	281
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	1 360	-	960	-	4 699	-	587	2 139
CAPITAL OUTLAY	114	-	365	-	-	-	-	932
SANITATION OTHER THAN SEWERAGE	1 027	150	5 196	503	6 274	-	449	2 417
PARKS AND RECREATION	613	243	2 392	802	5 341	1 062	574	885
HOUSING AND URBAN DEVELOPMENT	41	-	6 345	-	1 414	-	114	5 582
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	571	1 124	1 576	363	6 052	254	329	1 004
GENERAL CONTROL	559	389	2 118	520	6 639	458	375	968
GENERAL PUBLIC BUILDINGS	1 413	-	1 708	179	7 166	836	275	1 093
INTEREST ON GENERAL DEBT	555	394	5 536	610	9 561	657	228	1 105
OTHER	2 078	5 266	19 143	2 577	45 568	1 134	5 033	9 423
UTILITIES:								
WATER SUPPLY REVENUE	-	-	7 695	-	10 799	-	-	-
WATER SUPPLY EXPENDITURE	-	-	17 250	-	10 698	-	151	217
CAPITAL OUTLAY	-	-	13 000	-	684	-	-	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	7 474	6 615	105 314	4 399	204 794	3 180	7 101	59 238
TOTAL DEBT OUTSTANDING	13 241	6 985	124 679	10 468	168 696	9 742	8 122	54 805
LONG-TERM	8 241	6 985	118 010	10 468	164 235	9 742	6 715	54 805
FULL FAITH AND CREDIT	8 241	6 985	118 010	10 468	164 235	9 742	6 715	48 882
NONGUARANTEED	-	-	-	-	-	-	-	5 923
SHORT-TERM	5 000	-	6 669	-	4 461	-	1 407	-
UTILITY DEBT ONLY	-	-	42 382	-	8 807	-	3 549	5 923
LONG-TERM DEBT ISSUED	-	-	15 700	-	18 739	-	-	19 448
LONG-TERM DEBT RETIRED	1 016	464	6 811	615	11 016	555	-	2 416
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	2 580	-	3 587	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	New Jersey—Continued				New Mexico	New York		
	Trenton	Union City	Vineland	Woodbridge township	Albuquerque	Albany	Binghamton	Buffalo
POPULATION, 1977 (ESTIMATED)	96 951	52 305	52 984	96 347	291 187	107 798	60 130	390 065
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	6/30	10/31	12/31	6/30
GENERAL REVENUE, TOTAL	36 325	15 340	29 203	21 239	122 568	66 272	43 248	393 345
INTERGOVERNMENTAL REVENUE	13 279	5 010	13 593	6 124	64 712	39 107	8 890	263 001
FROM STATE GOVERNMENT	5 924	2 441	12 118	3 326	36 328	13 514	4 487	129 064
FROM FEDERAL GOVERNMENT	7 355	2 569	1 219	2 777	27 427	20 348	2 836	100 883
GENERAL REVENUE SHARING	1 706	828	701	1 324	7 902	1 677	1 409	7 571
FROM LOCAL GOVERNMENTS	-	-	256	21	957	5 245	1 567	33 034
GENERAL REVENUE FROM OWN SOURCES	23 046	10 330	15 610	15 115	57 856	27 165	34 358	130 344
TAXES	19 687	9 885	13 845	14 096	32 440	20 417	14 345	98 877
PROPERTY	16 183	8 825	12 538	3 716	19 405	19 559	10 446	94 372
GENERAL AND SELECTIVE SALES	2 936	897	1 147	10 074	8 964	24	3 430	2 943
INCOME	-	-	-	-	-	-	-	-
OTHER	568	163	160	306	4 071	834	469	1 562
CURRENT CHARGES	2 240	-	761	278	17 116	3 568	19 336	20 551
MISCELLANEOUS	1 119	445	1 004	741	8 300	3 180	677	10 916
GENERAL EXPENDITURE, TOTAL	36 723	15 570	32 095	20 024	116 404	59 972	40 992	367 063
CAPITAL OUTLAY	7 538	-	3 061	1 634	16 492	17 556	3 558	59 311
OTHER	29 185	15 570	29 034	18 390	99 912	42 416	37 434	307 752
EDUCATION SERVICES:								
EDUCATION	-	-	22 959	-	-	-	-	-
SALARY AND WAGES	-	-	13 643	-	-	-	-	140 181
LIBRARY	1 042	277	258	1 293	1 476	978	803	85 968
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	1 026	325	170	89	-	-	-	373
HOSPITALS	-	-	33	37	-	-	-	16 582
SALARIES AND WAGES	-	-	-	-	-	-	-	8 860
HEALTH	1 649	360	479	329	1 343	157	20	1 235
TRANSPORTATION:								
HIGHWAYS	883	466	680	2 443	6 992	3 672	2 441	8 218
CAPITAL OUTLAY	114	-	43	679	3 243	921	770	1 926
OTHER	560	-	-	-	6 024	2	209	47
PUBLIC SAFETY:								
POLICE PROTECTION	6 938	2 054	1 864	4 736	14 936	6 765	2 497	23 046
SALARY AND WAGES	6 517	1 807	1 533	4 188	12 721	5 617	2 288	23 757
FIRE PROTECTION	5 183	1 890	428	-	10 756	4 398	2 670	21 969
SALARY AND WAGES	4 875	1 747	331	-	10 165	4 024	2 579	20 288
OTHER	45	83	128	165	2 602	790	12	1 995
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	2 462	351	-	2 033	7 996	1 453	793	31 440
CAPITAL OUTLAY	1 808	-	-	617	5 036	953	76	24 033
SANITATION OTHER THAN SEWERAGE	766	1 251	383	1 919	6 617	1 283	572	7 662
PARKS AND RECREATION	1 216	327	290	788	9 942	2 549	1 096	9 093
HOUSING AND URBAN DEVELOPMENT	3 560	-	6	-	1 133	17 514	2 710	22 257
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	647	268	454	643	3 329	690	340	4 279
GENERAL CONTROL	774	510	431	904	3 964	1 048	462	6 620
GENERAL PUBLIC BUILDINGS	725	266	446	192	882	3 366	633	5 441
INTEREST ON GENERAL DEBT	806	642	1 070	1 605	4 784	3 724	2 222	12 723
OTHER	8 441	6 500	2 016	2 848	33 628	11 583	6 557	68 793
UTILITIES:								
WATER SUPPLY REVENUE	4 856	-	887	2	13 053	894	1 211	11 481
WATER SUPPLY EXPENDITURE	6 244	-	744	27	18 072	5 547	1 099	6 846
CAPITAL OUTLAY	2 486	-	57	-	7 411	3 172	-	710
OTHER UTILITY REVENUE	-	-	(1)15 535	-	(T)667	-	-	-
OTHER UTILITY EXPENDITURE	-	-	14 313	-	3 133	-	-	-
CAPITAL OUTLAY	-	-	379	-	215	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	23 001	7 263	20 181	10 245	50 946	18 907	19 566	180 142
TOTAL DEBT OUTSTANDING	33 876	7 691	35 761	30 498	125 638	92 633	41 965	318 279
LONG-TERM	24 620	6 545	35 511	27 780	125 638	68 997	35 802	268 923
FULL FAITH AND CREDIT	15 877	6 545	35 251	27 780	67 300	55 740	15 940	136 112
NONGUARANTEED	8 743	-	260	-	58 338	12 357	19 862	132 811
SHORT-TERM	9 256	1 146	250	2 718	-	24 536	6 163	49 356
UTILITY DEBT ONLY	8 743	-	15 652	-	35 395	9 076	734	10 248
LONG-TERM DEBT ISSUED	10 600	-	8 372	-	1 930	17 634	4 239	67 016
LONG-TERM DEBT RETIRED	1 672	850	1 570	2 330	16 783	4 635	7 308	19 530
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	-	-	-	632	-	-

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	New York--Continued							
	Mount Vernon	New Rochelle	New York City	Niagara Falls	Rochester	Schenectady	Syracuse	Troy
POPULATION, 1977 (ESTIMATED)	73 572	70 450	7 297 787	79 060	256 285	73 263	177 564	58 739
DATE OF END OF FISCAL YEAR	12/31	12/31	6/30	12/31	6/30	12/31	12/31	12/31
GENERAL REVENUE, TOTAL	26 923	35 574	14 323 174	79 182	216 369	21 443	141 461	38 711
INTERGOVERNMENTAL REVENUE	10 503	8 880	6 626 585	49 905	74 394	8 066	92 345	29 126
FROM STATE GOVERNMENT	6 938	5 641	5 493 935	15 853	59 601	6 692	45 230	10 411
FROM FEDERAL GOVERNMENT	1 705	3 115	1 110 522	33 794	12 665	1 021	25 924	17 439
GENERAL REVENUE SHARING	700	748	305 156	1 504	4 192	616	1 985	755
FROM LOCAL GOVERNMENTS	1 860	124	22 128	258	2 128	353	21 191	1 276
GENERAL REVENUE FROM OWN SOURCES	16 420	26 694	7 696 589	29 277	141 975	13 377	49 116	9 585
TAXES	14 308	21 375	6 143 237	18 288	125 223	10 835	36 090	6 972
PROPERTY	10 321	15 873	3 272 521	12 905	97 017	9 327	34 639	4 444
GENERAL AND SELECTIVE SALES	3 472	4 808	1 361 048	4 564	27 117	957	-	2 194
INCOME	-	"	1 391 093	-	-	-	-	-
OTHER	515	694	118 575	819	1 089	551	1 451	334
CURRENT CHARGES	726	3 552	1 144 744	9 438	7 884	2 114	10 492	1 939
MISCELLANEOUS	1 386	1 767	408 608	1 551	8 868	428	2 534	674
GENERAL EXPENDITURE, TOTAL	29 616	37 869	12 365 256	75 510	280 539	18 277	135 275	40 667
CAPITAL OUTLAY	4 572	10 623	330 415	46 197	60 324	85	32 122	23 927
OTHER	25 044	27 246	12 034 841	29 313	220 215	18 192	103 153	16 740
EDUCATION SERVICES:								
EDUCATION	135	-	2 743 455	-	115 318	-	52 943	-
SALARY AND WAGES	-	-	1 987 381	-	69 007	-	29 958	-
LIBRARY	1 126	4 410	79 752	752	4 439	-	28	102
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	52	71	3 414 557	-	-	-	-	-
HOSPITALS	-	-	879 607	-	-	-	-	-
SALARIES AND WAGES	-	-	518 633	-	-	-	-	-
HEALTH	47	30	241 071	-	-	312	-	123
TRANSPORTATION:								
HIGHWAYS	2 022	3 295	194 541	1 338	23 669	1 221	3 571	2 229
CAPITAL OUTLAY	199	1 615	58 636	173	13 486	-	368	1 365
OTHER	2 254	277	35 721	264	1 780	90	4 887	121
PUBLIC SAFETY:								
POLICE PROTECTION	3 839	4 513	726 910	3 307	16 249	3 933	9 840	3 060
SALARY AND WAGES	3 557	4 046	652 654	2 950	14 131	3 168	8 662	1 902
FIRE PROTECTION	2 663	3 734	324 520	3 039	13 453	3 196	10 669	4 008
SALARY AND WAGES	2 526	3 422	291 805	2 724	12 456	3 104	8 962	2 435
OTHER	145	15	185 349	193	2 024	138	-	162
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	119	356	134 519	6 876	18 418	1 296	2 015	563
CAPITAL OUTLAY	7	-	77 301	5 153	17 964	9	1 354	5
SANITATION OTHER THAN SEWERAGE	1 257	985	299 817	1 428	8 147	1 054	2 933	470
PARKS AND RECREATION	301	2 342	136 825	2 185	7 090	902	2 688	703
HOUSING AND URBAN DEVELOPMENT	-	5 584	486 299	41 479	3 206	-	20 515	22 799
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	602	541	96 036	826	3 316	483	1 238	400
GENERAL CONTROL	1 003	1 278	167 064	938	3 290	654	1 028	723
GENERAL PUBLIC BUILDINGS	2 132	784	74 418	1 093	2 038	120	691	285
INTEREST ON GENERAL DEBT	546	1 373	733 703	5 022	11 263	930	2 601	982
OTHER	11 373	8 281	1 411 092	6 770	46 839	3 948	19 628	3 937
UTILITIES:								
WATER SUPPLY REVENUE	1 441	-	178 296	3 717	11 557	2 134	4 381	2 299
WATER SUPPLY EXPENDITURE	1 194	-	172 688	2 986	9 200	2 010	3 704	1 997
CAPITAL OUTLAY	-	-	74 557	98	2 165	53	303	11
OTHER UTILITY REVENUE	-	-	(T)774 617	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	1 240 497	-	-	-	-	-
CAPITAL OUTLAY	-	-	191 675	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	12 485	13 410	5 861 828	12 909	124 578	10 921	59 246	8 045
TOTAL DEBT OUTSTANDING	10 705	29 086	14 343 134	69 472	298 559	12 449	94 321	24 453
LONG-TERM	5 685	28 482	13 947 907	49 297	221 714	11 373	66 767	19 344
FULL FAITH AND CREDIT	5 685	20 391	12 004 468	49 297	221 714	11 373	39 772	12 649
NONGUARANTEED	-	8 091	1 943 439	-	-	-	26 995	6 695
SHORT-TERM	5 020	604	395 227	20 175	76 845	1 076	27 584	5 109
UTILITY DEBT ONLY	531	-	2 570 998	2 455	12 232	459	235	6 695
LONG-TERM DEBT ISSUED	-	-	1 604 868	21 134	-	-	-	587
LONG-TERM DEBT RETIRED	481	2 632	1 175 647	1 714	20 355	1 044	5 947	1 259
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	450	-	1 283 149	-	-	221	1 071	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	New York—Continued			North Carolina				
	Utica	Yonkers	Asheville	Charlotte	Durham	Fayetteville	Greensboro	High Point
POPULATION, 1977 (ESTIMATED)	80 103	189 139	58 642	295 685	103 686	67 072	160 562	68 343
DATE OF END OF FISCAL YEAR	12/31	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	25 338	145 918	19 808	124 311	37 499	17 484	62 303	25 332
INTERGOVERNMENTAL REVENUE	10 397	40 537	10 188	60 303	16 680	6 639	27 469	10 371
FROM STATE GOVERNMENT	8 106	36 430	2 818	13 501	4 862	2 492	7 609	2 949
FROM FEDERAL GOVERNMENT	2 241	3 783	5 519	38 776	9 054	2 969	15 936	5 907
GENERAL REVENUE SHARING	923	1 703	1 522	5 765	2 043	1 144	2 906	1 442
FROM LOCAL GOVERNMENTS	50	324	1 651	8 026	2 754	1 178	3 924	1 515
GENERAL REVENUE FROM OWN SOURCES	14 941	105 381	9 620	64 008	20 819	10 845	34 834	14 961
TAXES	10 833	93 876	7 247	45 392	11 255	4 991	21 265	8 631
PROPERTY	10 288	66 736	6 583	43 231	10 876	4 656	20 313	8 358
GENERAL AND SELECTIVE SALES	31	25 879	-	-	-	-	-	-
INCOME	-	-	-	-	-	-	-	-
OTHER	514	1 261	664	2 161	379	335	952	273
CURRENT CHARGES	3 514	6 758	1 629	12 967	5 621	2 738	7 972	4 967
MISCELLANEOUS	594	4 747	744	5 649	3 943	3 116	5 597	1 363
GENERAL EXPENDITURE, TOTAL	26 161	142 303	18 292	115 194	32 856	15 411	58 494	27 120
CAPITAL OUTLAY	4 873	6 527	3 520	32 747	5 287	4 366	8 445	3 655
OTHER	21 288	135 776	14 772	82 447	27 569	11 045	50 049	23 465
EDUCATION SERVICES:								
EDUCATION	-	65 044	-	-	-	-	-	-
SALARY AND WAGES	-	42 749	-	-	-	-	-	-
LIBRARY	257	1 942	866	3	-	-	1 476	524
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	16	-	-	-	-	-	-
HOSPITALS	-	-	-	-	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	13	-	13	42	-	-	-	-
TRANSPORTATION:								
HIGHWAYS	2 289	2 275	1 743	11 782	3 887	1 451	7 060	2 181
CAPITAL OUTLAY	1 265	-	552	2 129	1 407	386	1 996	762
OTHER	85	53	1 316	3 927	207	814	316	55
PUBLIC SAFETY:								
POLICE PROTECTION	2 818	10 289	2 531	11 966	6 560	2 893	8 034	2 618
SALARY AND WAGES	2 520	9 807	1 732	10 133	5 259	2 010	6 005	1 924
FIRE PROTECTION	3 391	10 346	2 036	9 644	2 176	1 956	5 015	2 270
SALARY AND WAGES	3 059	10 112	1 709	8 555	1 551	1 472	3 942	1 954
OTHER	157	959	316	1 015	432	250	661	243
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	3 086	320	318	18 401	2 997	2 720	3 548	953
CAPITAL OUTLAY	1 759	-	13	13 723	2 866	1 298	535	218
SANITATION OTHER THAN SEWERAGE	1 408	4 275	1 301	7 370	2 166	1 804	2 559	2 964
PARKS AND RECREATION	1 860	2 066	2 502	4 774	1 737	893	6 875	2 002
HOUSING AND URBAN DEVELOPMENT	2 951	9 215	-	2 737	-	1 394	4 228	4 483
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	278	1 298	746	2 708	749	351	1 836	917
GENERAL CONTROL	729	2 309	404	4 059	1 103	274	1 328	1 114
GENERAL PUBLIC BUILDINGS	585	2 053	1 001	408	1 014	87	2 269	803
INTEREST ON GENERAL DEBT	1 637	4 614	452	5 953	1 442	218	1 402	1 094
OTHER	4 617	25 229	2 747	30 405	8 386	306	11 887	4 899
UTILITIES:								
WATER SUPPLY REVENUE	2 522	5 378	4 398	8 249	3 978	2 460	4 137	1 931
WATER SUPPLY EXPENDITURE	3 919	3 191	4 176	7 638	7 161	2 465	3 967	1 389
CAPITAL OUTLAY	2 702	341	979	1 037	4 894	612	962	200
OTHER UTILITY REVENUE	T)2 538	-	T)2 419	T)2 188	-	(E)42 192	-	(E)18 009
OTHER UTILITY EXPENDITURE	1 111	-	1 002	5 102	-	40 615	-	14 471
CAPITAL OUTLAY	-	-	-	410	-	5 892	-	1 412
TOTAL EXPENDITURE FOR SALARY AND WAGES .	11 597	72 256	9 678	57 061	17 813	9 472	26 100	12 296
TOTAL DEBT OUTSTANDING	55 119	148 032	19 410	165 717	41 429	30 108	41 888	44 120
LONG-TERM	38 151	139 227	19 410	161 057	41 429	30 108	41 318	43 970
FULL FAITH AND CREDIT	30 600	115 838	8 370	158 207	40 854	30 000	39 205	43 351
NONGUARANTEED	7 551	23 389	11 040	2 850	575	108	2 113	619
SHORT-TERM	16 968	8 805	-	4 660	-	-	570	150
UTILITY DEBT ONLY	-	4 545	11 040	36 250	12 969	25 400	9 252	19 965
LONG-TERM DEBT ISSUED	1 750	-	-	12 270	152	-	-	4 000
LONG-TERM DEBT RETIRED	2 296	8 558	1 280	9 431	1 886	1 824	3 624	2 730
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	834	962	-	-	-	93

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	North Carolina—Continued			North Dakota	Other			
	Raleigh	Wilmington	Winston-Salem	Fargo	Akron	Canton	Cape Girardeau	Des Moines
POPULATION, 1977 (ESTIMATED)	138 005	54 353	139 688	57 394	244 265	98 044	403 363	609 187
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	12/31	12/31	12/31	12/31
GENERAL REVENUE, TOTAL	55 233	17 125	53 944	19 329	88 456	34 506	265 158	309 204
INTERGOVERNMENTAL REVENUE	25 915	7 158	25 240	5 996	27 731	10 650	107 238	135 817
FROM STATE GOVERNMENT	6 992	2 088	7 346	2 907	6 949	2 959	22 196	31 886
FROM FEDERAL GOVERNMENT	14 303	3 557	14 466	2 929	19 718	7 691	63 556	100 454
GENERAL REVENUE SHARING	2 667	1 072	2 585	518	4 710	2 136	10 412	15 967
FROM LOCAL GOVERNMENTS	4 620	1 513	3 428	160	1 064	-	21 486	3 477
GENERAL REVENUE FROM OWN SOURCES	29 318	9 967	28 704	13 333	60 725	23 856	157 920	173 387
TAXES	20 403	6 550	16 386	4 392	39 021	14 456	105 911	101 039
PROPERTY	19 459	6 262	15 403	3 288	8 859	1 773	27 590	4 115
GENERAL AND SELECTIVE SALES	-	-	-	644	91	-	1 608	1 128
INCOME	-	-	-	-	27 241	12 229	71 576	57 538
OTHER	944	288	983	460	2 830	2 454	5 137	2 258
CURRENT CHARGES	5 232	2 825	8 669	3 167	11 223	5 193	29 153	60 091
MISCELLANEOUS	3 683	592	3 649	5 774	10 481	4 207	22 856	12 257
GENERAL EXPENDITURE, TOTAL	49 668	14 912	53 106	21 499	82 951	36 667	249 204	344 643
CAPITAL OUTLAY	10 947	3 901	5 149	7 953	21 791	3 608	54 981	54 924
OTHER	38 721	11 011	47 957	13 546	61 160	33 059	194 223	289 719
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	1 816
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	381	-	-	332	-	-	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	370	-	-	56	-	-	-	1 795
HOSPITALS	-	-	-	-	-	-	1 108	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	396	-	35	1 070	5 221	819	14 838	10 310
TRANSPORTATION:								
HIGHWAYS	5 950	3 918	5 747	3 395	15 875	6 964	11 964	18 957
CAPITAL OUTLAY	3 140	2 574	995	2 577	8 605	1 443	3 434	3 253
OTHER	30	30	274	46	1 514	30	2 737	45 246
PUBLIC SAFETY:								
POLICE PROTECTION	6 299	2 176	9 001	2 310	9 737	4 697	27 657	58 515
SALARY AND WAGES	5 136	1 591	6 572	1 773	6 890	3 328	19 282	38 084
FIRE PROTECTION	4 402	2 161	3 718	1 598	7 193	3 478	19 919	27 640
SALARY AND WAGES	3 964	1 714	2 824	1 358	5 427	3 019	14 782	18 732
OTHER	830	217	656	-	547	410	5 839	3 283
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	2 683	1 030	3 799	5 196	9 195	3 522	39 571	30 132
CAPITAL OUTLAY	804	135	658	4 850	4 582	1 157	19 531	1 026
SANITATION OTHER THAN SEWERAGE	3 345	1 073	4 070	965	3 435	1 129	8 748	16 951
PARKS AND RECREATION	4 398	1 599	5 002	139	3 718	964	16 678	10 093
HOUSING AND URBAN DEVELOPMENT	1 764	584	5 790	761	10 651	4 407	13 619	10 888
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	697	391	1 251	326	1 872	575	4 164	4 345
GENERAL CONTROL	2 889	741	1 557	414	6 190	2 143	7 238	9 715
GENERAL PUBLIC BUILDINGS	3 187	234	335	303	1 940	398	1 625	4 892
INTEREST ON GENERAL DEBT	1 762	275	2 153	2 231	5 429	2 737	8 250	16 566
OTHER	10 285	483	9 718	2 357	5 429	4 394	65 249	73 499
UTILITIES:								
WATER SUPPLY REVENUE	5 148	1 667	6 986	2 136	11 226	3 397	18 847	49 889
WATER SUPPLY EXPENDITURE	5 745	1 840	8 512	5 117	10 789	3 461	16 143	59 160
CAPITAL OUTLAY	2 378	734	3 410	3 312	1 375	522	2 786	23 156
OTHER UTILITY REVENUE	-	(T)232	(T)697	-	-	-	-	1 19 344
OTHER UTILITY EXPENDITURE	-	562	2 415	-	-	-	12 551	18 841
CAPITAL OUTLAY	-	-	14	-	-	-	12 551	163
TOTAL EXPENDITURE FOR SALARY AND WAGES	19 886	7 664	26 304	7 731	45 201	16 776	107 853	156 586
TOTAL DEBT OUTSTANDING	64 457	8 844	68 650	43 360	118 174	54 093	203 854	478 011
LONG-TERM	64 457	8 844	60 040	43 360	81 177	29 803	195 054	436 896
FULL FAITH AND CREDIT	64 457	8 844	60 040	715	65 527	29 313	182 234	231 976
NONGUARANTEED	-	-	-	42 645	18 650	490	12 830	204 920
SHORT-TERM	-	-	8 610	-	36 997	24 290	8 800	41 115
UTILITY DEBT ONLY	32 370	2 800	12 520	2 845	12 049	-	25 541	132 400
LONG-TERM DEBT ISSUED	-	-	10 200	24 651	9 560	-	20 500	108 580
LONG-TERM DEBT RETIRED	3 414	703	4 080	21 947	5 213	2 034	15 145	19 064
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	764	2 764	596	-	-	14 565	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Ohio—Continued							
	Cleveland Heights	Columbus	Dayton	Elyria	Erie Ild	Hamilton	Kettering	Lakewood
POPULATION, 1977 (ESTIMATED)	54 944	532 339	197 744	51 260	61 080	66 712	68 569	63 584
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE, TOTAL	12 626	194 984	109 824	14 201	19 909	21 151	10 788	35 415
INTERGOVERNMENTAL REVENUE	2 766	70 175	38 885	2 965	3 957	10 346	2 904	2 720
FROM STATE GOVERNMENT	2 188	16 490	8 062	2 011	1 504	3 916	1 478	1 921
FROM FEDERAL GOVERNMENT	578	49 358	27 394	914	2 453	5 621	1 410	799
GENERAL REVENUE SHARING	291	9 652	4 663	790	852	1 169	359	376
FROM LOCAL GOVERNMENTS	-	4 327	3 429	40	-	809	16	-
GENERAL REVENUE FROM OWN SOURCES	9 860	124 809	70 939	11 236	15 952	10 805	7 884	32 695
TAXES	6 951	76 383	50 259	7 057	12 364	7 250	6 640	7 540
PROPERTY	2 882	8 547	9 607	1 722	7 103	1 322	2 140	3 717
GENERAL AND SELECTIVE SALES	58	934	201	43	34	-	-	-
INCOME	3 273	62 549	39 414	4 917	4 995	5 533	4 116	3 200
OTHER	738	4 353	1 037	375	232	395	384	623
CURRENT CHARGES	1 986	34 473	11 547	2 101	2 326	2 491	384	24 354
MISCELLANEOUS	923	13 953	9 133	2 078	1 262	1 064	860	801
GENERAL EXPENDITURE, TOTAL	11 986	201 061	99 597	11 664	20 697	18 833	10 492	32 427
CAPITAL OUTLAY	502	43 335	14 274	86	3 310	7 704	1 294	32 953
OTHER	11 484	157 726	85 323	11 578	17 387	11 129	9 198	31 474
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	-	-	-	-	-	-	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	58	-	1 235	-	66	74	1	-
HOSPITALS	-	-	-	-	-	-	-	20 177
SALARIES AND WAGES	-	-	-	-	-	-	-	10 510
HEALTH	64	6 783	2 199	474	140	334	284	98
TRANSPORTATION:								
HIGHWAYS	996	15 355	5 709	1 039	3 306	1 309	2 463	901
CAPITAL OUTLAY	126	5 945	2 168	64	3 353	669	840	-
OTHER	429	6 976	8 191	32	-	231	-	267
PUBLIC SAFETY:								
POLICE PROTECTION	1 977	30 638	13 031	1 430	3 173	2 483	1 653	1 594
SALARY AND WAGES	1 587	22 965	11 164	1 157	2 199	1 739	1 402	1 361
FIRE PROTECTION	1 322	19 894	7 080	1 572	2 393	1 797	842	1 193
SALARY AND WAGES	1 140	14 762	6 566	1 355	1 676	1 689	508	1 116
OTHER	177	2 524	3 500	140	185	524	158	145
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	1 672	31 226	3 634	847	3 789	5 981	37	998
CAPITAL OUTLAY	65	16 870	561	13	1 930	5 088	37	259
SANITATION OTHER THAN SEWERAGE	684	12 135	3 459	767	2 062	878	-	1 150
PARKS AND RECREATION	641	15 192	5 856	471	1 440	728	1 011	1 014
HOUSING AND URBAN DEVELOPMENT	273	276	8 235	89	261	1 062	286	400
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	265	2 596	2 949	474	222	164	432	265
GENERAL CONTROL	652	7 210	13 060	583	712	503	970	286
GENERAL PUBLIC BUILDINGS	390	8 885	2 700	243	448	83	559	158
INTEREST ON GENERAL DEBT	368	10 146	3 096	804	1 558	414	67	634
OTHER	2 018	31 225	15 663	2 699	942	2 268	1 729	3 147
UTILITIES:								
WATER SUPPLY REVENUE	2 071	21 005	7 661	1 720	-	2 299	-	1 870
WATER SUPPLY EXPENDITURE	1 734	26 096	8 355	1 654	-	2 144	-	1 736
CAPITAL OUTLAY	-	8 607	1 078	70	-	81	-	199
OTHER UTILITY REVENUE	-	10 880	-	-	(T) 1 725	* 20 200	-	-
OTHER UTILITY EXPENDITURE	-	12 878	-	-	1 327	20 126	-	-
CAPITAL OUTLAY	-	2 105	-	-	-	803	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	6 443	95 886	45 948	7 854	10 666	11 649	5 581	16 683
TOTAL DEBT OUTSTANDING	9 980	340 126	78 403	18 787	25 375	19 512	1 575	21 584
LONG-TERM	7 010	268 214	72 276	14 462	20 295	14 313	1 575	10 896
FULL FAITH AND CREDIT	7 010	268 214	60 411	7 769	20 295	6 968	1 575	5 936
NONGUARANTEED	-	-	11 865	6 693	-	7 345	-	4 960
SHORT-TERM	2 970	71 912	6 127	4 325	5 080	5 199	-	10 688
UTILITY DEBT ONLY	-	85 238	9 030	3 030	-	7 877	-	186
LONG-TERM DEBT ISSUED	-	36 110	12 030	-	-	36	-	40
LONG-TERM DEBT RETIRED	1 115	13 064	5 603	1 325	1 845	1 626	248	927
EXHIBITI CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	-	-	-	-	-	-

Note to Item at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Ohio—Continued							
	Lima	Lorain	Mansfield	Parma	Springfield	Toledo	Warren	Youngstown
POPULATION, 1977 (ESTIMATED)	50 263	81 197	56 470	97 427	74 018	358 677	59 262	129 875
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE, TOTAL	14 173	22 594	13 951	13 794	18 073	130 492	14 630	44 093
INTERGOVERNMENTAL REVENUE	5 943	9 155	4 101	4 181	4 813	47 113	4 691	15 249
FROM STATE GOVERNMENT	1 843	2 008	2 605	2 401	888	10 520	2 737	4 343
FROM FEDERAL GOVERNMENT	3 516	7 072	1 486	1 780	3 925	34 908	1 954	7 597
GENERAL REVENUE SHARING	820	1 277	873	569	1 167	5 534	785	2 785
FROM LOCAL GOVERNMENTS	584	75	10	-	-	1 685	-	3 309
GENERAL REVENUE FROM OWN SOURCES	8 230	13 439	9 850	9 613	13 260	83 379	9 939	28 844
TAXES	4 108	8 480	6 313	7 923	9 950	49 933	5 810	16 441
PROPERTY	639	2 401	1 238	2 750	764	8 005	838	3 240
GENERAL AND SELECTIVE SALES	8	-	-	84	-	300	-	-
INCOME	3 287	5 777	4 752	4 702	8 634	38 177	4 428	12 475
OTHER	174	302	323	387	552	3 451	644	726
CURRENT CHARGES	2 553	2 609	2 205	591	2 140	26 218	2 824	2 992
MISCELLANEOUS	1 569	2 350	1 332	1 099	1 170	7 228	1 305	9 411
GENERAL EXPENDITURE, TOTAL	20 011	19 833	13 389	13 864	19 642	136 847	11 474	38 478
CAPITAL OUTLAY	8 747	3 490	2 997	1 188	3 438	15 269	1 567	6 234
OTHER	11 264	16 343	10 392	12 676	16 204	121 578	9 907	32 244
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	-	-	-	-	-	-	-	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	13	129	-	-	749
HOSPITALS	-	-	-	-	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	-	642	278	139	370	6 161	169	562
TRANSPORTATION:								
HIGHWAYS	2 329	1 364	1 715	1 701	1 111	13 506	1 257	5 868
CAPITAL OUTLAY	716	599	1 102	255	414	3 300	273	3 150
OTHER	23	244	227	-	278	84	35	2 007
PUBLIC SAFETY:								
POLICE PROTECTION	1 642	1 745	1 898	2 438	3 487	19 393	2 102	5 078
SALARY AND WAGES	1 454	1 519	1 600	1 648	2 299	14 182	1 572	4 440
FIRE PROTECTION	1 328	2 098	1 646	2 439	3 061	14 156	1 735	3 729
SALARY AND WAGES	1 246	1 753	1 383	1 653	2 158	9 76	1 396	3 567
OTHER	-	351	111	152	279	2 606	79	359
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	3 333	1 678	829	356	904	15 708	1 174	2 266
CAPITAL OUTLAY	2 291	152	268	92	89	5 916	400	946
SANITATION OTHER THAN SEWERAGE	605	1 518	292	1 108	624	6 958	842	1 302
PARKS AND RECREATION	320	678	298	1 005	1 119	6 165	655	1 052
HOUSING AND URBAN DEVELOPMENT	5 628	3 429	1 188	-	2 101	11 839	912	2 061
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	126	289	210	254	365	2 326	280	882
GENERAL CONTROL	762	561	695	2 265	1 136	3 426	1 164	1 700
GENERAL PUBLIC BUILDINGS	53	798	902	190	410	2 807	323	358
INTEREST ON GENERAL DEBT	1 628	949	750	417	392	4 226	244	2 343
OTHER	2 034	3 489	2 350	1 387	3 876	27 486	503	8 162
UTILITIES:								
WATER SUPPLY REVENUE	2 236	2 070	2 427	-	2 112	10 317	2 312	4 652
WATER SUPPLY EXPENDITURE	2 352	1 723	2 312	-	1 346	13 093	1 952	4 684
CAPITAL OUTLAY	374	104	923	-	79	4 152	64	741
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	6 479	10 796	7 362	8 215	10 446	73 086	7 347	20 824
TOTAL DEBT OUTSTANDING	49 092	23 432	19 979	10 556	17 255	153 911	11 400	34 186
LONG-TERM	49 092	13 428	14 763	8 957	7 400	73 702	11 036	27 981
FULL FAITH AND CREDIT	49 040	4 529	9 430	1 409	2 915	36 617	4 161	22 281
NONGUARANTEED	52	8 899	5 333	7 548	4 405	37 085	6 875	5 700
SHORT-TERM	-	10 004	5 216	1 599	9 885	80 209	364	6 205
UTILITY DEBT ONLY	5 700	1 767	4 630	-	2 133	12 645	4 054	3 000
LONG-TERM DEBT ISSUED	-	-	1 116	21	2 882	5 080	540	7 400
LONG-TERM DEBT RETIRED	743	956	1 242	614	553	4 833	651	1 753
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Oklahoma						Oregon	
	Enid	Lawton	Midwest City	Norman	Oklahoma City	Tulsa	Eugene	Portland
POPULATION, 1977 (ESTIMATED)	50 250	83 785	50 341	62 521	371 802	334 365	99 220	383 904
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	7 655	22 947	18 088	22 167	167 716	138 879	39 384	166 103
INTERGOVERNMENTAL REVENUE	1 399	10 690	2 957	2 607	51 974	38 745	12 920	65 274
FROM STATE GOVERNMENT	373	796	430	386	3 863	3 766	3 031	11 489
FROM FEDERAL GOVERNMENT	985	9 894	2 527	2 207	48 047	34 843	5 036	51 929
GENERAL REVENUE SHARING	593	1 384	462	665	7 041	6 734	2 558	10 312
FROM LOCAL GOVERNMENTS	41	-	-	44	84	136	4 853	1 856
GENERAL REVENUE FROM OWN SOURCES	6 256	12 257	15 131	19 560	115 722	100 134	26 464	100 829
TAXES	3 229	7 012	4 559	5 670	75 069	54 588	14 374	67 421
PROPERTY	132	985	829	514	25 218	11 182	12 407	50 038
GENERAL AND SELECTIVE SALES	2 981	5 740	3 618	4 920	48 128	41 824	795	7 967
INCOME	-	-	-	-	-	-	-	-
OTHER	116	287	112	236	1 723	1 582	1 172	9 416
CURRENT CHARGES	2 281	3 447	10 298	13 216	22 475	24 292	3 043	22 106
MISCELLANEOUS	746	1 798	274	674	18 178	21 254	9 047	11 302
GENERAL EXPENDITURE, TOTAL	9 128	22 639	16 002	20 280	141 912	128 461	35 407	187 406
CAPITAL OUTLAY	2 006	10 109	1 487	2 782	33 696	38 065	5 606	21 876
OTHER	7 122	12 530	14 515	17 498	108 216	90 396	29 801	165 530
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	259	481	-	1 254
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	186	185	-	23	6	125	882	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	717	-	-	-	-
HOSPITALS	-	-	8 346	9 495	-	5 719	-	36 300
SALARIES AND WAGES	-	-	4 289	4 409	-	-	-	-
HEALTH	-	97	-	-	-	852	40	468
TRANSPORTATION:								
HIGHWAYS	1 279	4 267	817	794	16 076	12 153	1 411	11 415
CAPITAL OUTLAY	170	3 209	401	36	6 397	6 306	287	2 912
OTHR.	933	602	-	-	7 009	11 146	1 302	5 296
PUBLIC SAFETY:								
POLICE PROTECTION	1 180	2 475	1 294	1 947	14 614	10 721	3 784	25 463
SALARY AND WAGES	953	2 078	1 094	1 469	11 970	9 756	2 986	17 869
FIRE PROTECTION	1 017	2 050	1 096	1 663	14 201	9 950	4 300	17 414
SALARY AND WAGES	945	1 643	992	1 128	10 862	9 131	3 570	14 903
OTHER	132	184	54	199	2 823	1 302	376	2 140
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	584	3 209	1 317	1 142	17 350	10 019	1 865	18 490
CAPITAL OUTLAY	80	2 240	1 033	704	14 601	7 070	929	7 661
SANITATION OTHER THAN SEWERAGE	1 053	958	655	979	5 115	4 052	547	2 273
PARKS AND RECREATION	434	1 507	374	1 063	12 549	10 210	3 910	16 650
HOUSING AND URBAN DEVELOPMENT	-	2 286	-	-	6 219	6 304	624	6 891
NATURAL RESOURCES	-	-	-	-	-	1 119	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	361	529	369	527	3 137	1 794	1 712	4 638
GENERAL CONTROL	273	636	794	937	3 233	3 333	1 965	5 407
GENERAL PUBLIC BUILDINGS	871	390	-	602	2 335	1 285	1 083	2 394
INTEREST ON GENERAL DEBT	205	742	246	192	14 887	16 290	934	2 155
OTHER	620	2 522	640	-	22 099	21 606	10 672	28 758
UTILITIES:								
WATER SUPPLY REVENUE	2 234	2 989	1 239	2 656	15 407	13 007	3 915	13 061
WATER SUPPLY EXPENDITURE	929	1 647	1 901	1 336	19 974	10 406	9 657	18 325
CAPITAL OUTLAY	191	635	1 033	306	8 757	2 890	7 259	4 370
OTHER UTILITY REVENUE	-	-	-	-	(T) 703	(T) 1 064	(E) 48 713	-
OTHER UTILITY EXPENDITURE	-	-	-	-	4 746	3 378	46 055	-
CAPITAL OUTLAY	-	-	-	-	2 551	-	7 092	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	5 353	9 217	8 916	11 669	58 495	46 554	29 221	80 141
TOTAL DEBT OUTSTANDING	5 514	20 363	5 008	8 484	408 732	327 897	230 603	109 426
LONG-TERM	5 514	20 363	5 008	8 484	390 956	322 097	211 603	101 420
FULL FAITH AND CREDIT	299	20 363	3 453	8 484	231 849	134 114	18 436	45 176
NONGUARANTEED	5 215	-	1 555	-	159 107	187 983	193 167	56 244
SHORT-TERM	-	-	-	-	17 776	5 800	19 000	8 006
UTILITY DEBT ONLY	1 603	9 063	432	3 990	88 859	30 186	184 937	16 144
LONG-TERM DEBT ISSUED	-	-	-	-	44 032	74 759	21 775	63 214
LONG-TERM DEBT RETIRED	1 116	3 160	625	828	18 967	15 581	11 332	7 632
EXHIBIT C CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	83	367	36	224	2 348	3 861	-	9 899

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Oregon--Continued	Pennsylvania							
	Salem	Abington township (Montgomery Co.)	Allentown	Altoona	Bethlehem	Bristol township	Erie	Harrisburg	
POPULATION, 1977 (ESTIMATED)	83 738	58 458	103 204	58 630	72 987	64 672	124 469	56 105	
DATE OF END OF FISCAL YEAR	6/30	12/31	12/31	12/31	12/31	12/31	12/31	12/31	
GENERAL REVENUE, TOTAL	34 993	8 631	34 323	10 312	17 462	7 341	32 719	23 467	
INTERGOVERNMENTAL REVENUE	12 766	1 716	15 945	3 583	5 600	2 429	13 316	9 100	
FROM STATE GOVERNMENT	3 225	470	1 836	2 166	904	516	1 721	2 715	
FROM FEDERAL GOVERNMENT	9 046	1 190	13 165	1 307	4 489	1 891	11 078	6 236	
GENERAL REVENUE SHARING	1 830	582	1 881	1 126	1 300	663	2 514	1 165	
FROM LOCAL GOVERNMENTS	495	56	944	110	207	22	517	149	
GENERAL REVENUE FROM OWN SOURCES	22 227	6 915	18 378	6 729	11 862	4 912	19 403	14 367	
TAXES	12 831	5 329	13 214	4 654	8 547	3 663	12 674	5 811	
PROPERTY	10 742	4 347	7 760	3 087	5 903	3 221	9 088	3 450	
GENERAL AND SELECTIVE SALES	1 398	-	-	-	-	-	-	-	
INCOME	-	-	2 911	1 170	1 866	-	2 820	1 142	
OTHER	691	982	2 543	597	778	442	766	1 219	
CURRENT CHARGES	5 511	1 176	3 090	1 500	2 457	938	5 883	7 612	
MISCELLANEOUS	3 885	410	2 074	375	858	311	846	944	
GENERAL EXPENDITURE, TOTAL	42 107	7 887	36 202	10 280	19 943	6 855	31 321	22 265	
CAPITAL OUTLAY	12 816	421	14 658	971	4 913	737	4 101	2 454	
OTHER	29 291	7 466	21 544	9 309	15 030	6 118	27 220	19 809	
EDUCATION SERVICES:									
EDUCATION	-	-	-	-	-	-	-	-	
SALARY AND WAGES	-	-	-	-	-	-	-	-	
LIBRARY	767	227	-	-	312	-	-	20	
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	-	-	-	-	-	-	-	-	
HOSPITALS	-	-	-	-	-	-	-	-	
SALARIES AND WAGES	-	-	-	-	-	-	-	-	
HEALTH	-	70	416	73	340	29	-	50	
TRANSPORTATION:									
HIGHWAYS	5 004	1 138	2 302	1 460	1 784	1 156	2 706	1 313	
CAPITAL OUTLAY	2 456	216	252	336	663	247	656	79	
OTHER	349	-	74	10	42	-	585	340	
PUBLIC SAFETY:									
POLICE PROTECTION	4 275	1 950	3 898	1 628	2 532	1 865	4 016	3 061	
SALARY AND WAGES	3 642	1 616	3 391	1 500	2 398	1 552	3 527	2 755	
FIRE PROTECTION	3 582	351	2 774	1 388	1 756	323	3 310	1 700	
SALARIES AND WAGES	3 154	17	2 238	1 328	1 624	2	3 130	1 574	
OTHER	-	90	509	33	110	90	-	262	
ENVIRONMENTAL AND HOUSING:									
SEWERAGE	3 866	851	12 988	814	2 792	-	3 212	1 260	
CAPITAL OUTLAY	1 902	23	11 541	135	2 177	-	12	21	
SANITATION OTHER THAN SEWERAGE	223	889	1 334	188	133	889	782	2 679	
PARKS AND RECREATION	3 097	668	1 430	483	1 100	134	611	540	
HOUSING AND URBAN DEVELOPMENT	9 081	-	3 168	-	1 432	-	834	1 602	
NATURAL RESOURCES	-	-	-	-	-	-	-	-	
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	1 341	274	793	409	586	116	854	999	
GENERAL CONTROL	1 516	111	595	286	356	182	574	366	
GENERAL PUBLIC BUILDINGS	1 067	68	639	157	878	75	307	139	
INTEREST ON GENERAL DEBT	1 573	252	1 098	97	940	32	729	1 138	
OTHER	6 364	948	4 184	3 254	4 820	1 964	12 801	6 794	
UTILITIES:									
WATER SUPPLY REVENUE	3 116	-	4 050	1 768	3 239	-	4 319	1 916	
WATER SUPPLY EXPENDITURE	4 477	-	2 846	1 561	1 942	-	3 608	929	
CAPITAL OUTLAY	2 409	-	30	18	517	-	230	45	
OTHER UTILITY REVENUE	(T) 203	-	-	-	-	-	-	-	
OTHER UTILITY EXPENDITURE	1 227	-	-	-	-	-	-	-	
CAPITAL OUTLAY	7	-	-	-	-	-	-	-	
TOTAL EXPENDITURE FOR SALARY AND WAGES	18 381	3 753	12 855	6 669	9 174	2 605	15 402	10 359	
TOTAL DEBT OUTSTANDING	48 175	5 652	31 758	1 526	17 519	540	27 012	40 907	
LONG-TERM	48 175	5 652	31 758	1 526	16 869	540	25 865	39 422	
FULL FAITH AND CREDIT	37 360	5 052	24 313	1 526	16 869	540	20 085	28 247	
NONGUARANTEED	10 815	600	7 445	-	-	-	5 780	11 175	
SHORT-TERM	6 840	-	-	-	650	-	1 147	1 485	
UTILITY DEBT ONLY	-	-	-	-	-	-	8 500	-	
LONG-TERM DEBT ISSUED	13 300	1 000	14 465	-	5 406	-	-	20 635	
LONG-TERM DEBT RETIRED	2 094	651	1 150	155	6 064	120	1 610	794	
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	200	1 184	151	893	-	1 629	396	

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Pennsylvania—Continued							
	Haverford township	Chestnut Hill township	Lower Merion township	Penn Hills township	Philadelphia	Pittsburgh	Reading	Urbana
	12/31	12/31	12/31	12/31	6/30	12/31	12/31	12/31
POPULATION, 1977 (ESTIMATED)	54 197	56 954	59 084	61 659	1 778 345	442 139	78 457	91 503
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	6/30	12/31	12/31	12/31
GENERAL REVENUE, TOTAL	7 351	15 416	15 598	7 402	1 312 806	166 974	20 312	27 951
INTERGOVERNMENTAL REVENUE	1 646	6 727	2 383	2 473	436 889	70 251	7 503	11 209
FROM STATE GOVERNMENT	984	534	561	656	164 315	25 843	2 621	4 938
FROM FEDERAL GOVERNMENT	401	5 762	1 759	1 428	259 935	40 006	4 729	6 253
GENERAL REVENUE SHARING	378	1 086	390	826	51 933	12 669	1 563	1 844
FROM LOCAL GOVERNMENTS	261	431	63	389	12 639	4 402	153	18
GENERAL REVENUE FROM OWN SOURCES	5 705	8 689	13 215	4 929	875 617	96 723	12 809	16 742
TAXES	3 923	5 165	10 392	3 798	692 798	83 492	8 377	11 491
PROPERTY	3 335	3 290	8 782	2 194	183 549	43 447	5 433	4 266
GENERAL AND SELECTIVE SALES	-	-	-	-	3 825	7 118	-	-
INCOME	-	925	-	1 292	448 264	17 436	1 400	5 472
OTHER	588	950	1 610	312	57 160	15 491	1 544	1 753
CURRENT CHARGES	1 633	2 833	1 968	714	105 294	3 547	3 094	4 837
MISCELLANEOUS	149	691	855	417	77 525	9 684	1 338	414
GENERAL EXPENDITURE, TOTAL	6 933	17 113	15 783	8 541	1 377 134	170 642	19 931	25 963
CAPITAL OUTLAY	141	5 112	2 556	1 562	245 463	25 779	2 778	403
OTHER	6 792	12 001	13 227	6 979	1 131 671	144 863	17 153	25 560
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	39 028	-	-	-
SALARY AND WAGES	-	-	-	-	61	-	-	-
LIBRARY	126	25	667	68	23 123	2 534	414	596
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	-	75 556	30	-	-
HOSPITALS	-	-	-	-	3 331	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	69	105	148	-	82 908	-	310	41
TRANSPORTATION:								
HIGHWAYS	1 099	1 191	2 011	1 180	72 163	24 439	2 319	1 090
CAPITAL OUTLAY	4	203	157	190	29 700	15 402	349	236
OTHER	10	-	144	-	26 509	1 168	441	17
PUBLIC SAFETY:								
POLICE PROTECTION	1 847	1 927	3 871	1 890	189 076	27 691	3 257	2 559
SALARY AND WAGES	1 275	1 786	2 575	1 480	175 056	16 574	2 824	2 249
FIRE PROTECTION	189	1 689	550	102	60 451	24 900	1 765	2 913
SALARY AND WAGES	-	1 632	87	-	54 812	23 273	1 525	2 835
OTHER	-	143	222	-	63 762	774	217	-
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	626	1 849	2 697	1 475	91 362	1 086	2 139	1 545
CAPITAL OUTLAY	30	410	1 835	555	68 159	16	1 582	-
SANITATION OTHER THAN SEWERAGE	572	155	1 677	792	64 772	11 913	178	788
PARKS AND RECREATION	441	408	1 108	522	71 250	13 705	1 573	218
HOUSING AND URBAN DEVELOPMENT	-	896	-	-	51 923	4 678	1 286	878
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	68	429	466	184	21 339	3 870	728	483
GENERAL CONTROL	369	403	507	465	73 878	3 340	863	366
GENERAL PUBLIC BUILDINGS	52	523	527	199	28 981	3 694	546	307
INTEREST ON GENERAL DEBT	189	151	395	267	95 694	6 643	755	530
OTHER	1 276	7 219	793	1 397	242 028	40 177	3 140	13 632
UTILITIES:								
WATER SUPPLY REVENUE	-	3 826	-	-	39 310	13 051	2 508	-
WATER SUPPLY EXPENDITURE	-	2 031	-	-	47 966	11 210	1 705	-
CAPITAL OUTLAY	-	-	-	-	8 824	4 364	-	-
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	3 184	7 202	6 172	3 063	611 736	81 322	10 211	8 442
TOTAL DEBT OUTSTANDING	5 405	3 430	15 410	4 055	1 555 074	137 666	15 710	9 653
LONG-TERM	5 405	2 465	15 410	4 055	1 554 648	127 806	11 780	4 799
FULL FAITH AND CREDIT	5 405	2 465	15 410	4 055	1 079 518	124 764	11 780	4 799
NONGUARANTEED	-	-	-	-	475 130	3 042	-	-
SHORT-TERM	-	965	-	-	426	9 860	3 930	4 854
UTILITY DEBT ONLY	-	-	-	-	312 736	-	1 400	-
LONG-TERM DEBT ISSUED	1 600	300	7 560	-	233 635	15 200	-	1 000
LONG-TERM DEBT RETIRED	320	520	425	245	142 350	9 616	764	768
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	146	104	-	89 014	7 969	1 061	599

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Pennsylvania--Continued			Rhode Island				South Carolina	
	Upper Darby township	Wilkes-Barre	Granston	Pawtucket	Providence	Warwick	Charleston	Columbia	
POPULATION, 1977 (ESTIMATED)	88 609	54 867	73 523	69 911	160 982	87 450	59 911	110 851	
DATE OF END OF FISCAL YEAR	12/31	12/31	6/30	6/30	6/30	1/31	12/31	6/30	
GENERAL REVENUE, TOTAL	12 138	18 860	45 364	46 686	115 951	54 752	21 099	28 529	
INTERGOVERNMENTAL REVENUE	3 094	11 606	15 034	19 690	47 601	14 308	4 726	11 216	
FROM STATE GOVERNMENT	1 602	1 018	10 877	11 728	23 841	12 210	795	5 446	
FROM FEDERAL GOVERNMENT	1 072	9 543	3 980	7 913	23 654	1 932	3 931	5 498	
GENERAL REVENUE SHARING	842	1 377	1 325	1 973	4 717	1 165	2 238	3 267	
FROM LOCAL GOVERNMENTS	420	1 045	177	49	106	166	-	272	
GENERAL REVENUE FROM OWN SOURCES	9 044	7 254	30 330	26 996	68 350	40 444	16 373	17 313	
TAXES	6 548	5 773	27 793	26 007	64 542	39 184	9 060	9 508	
PROPERTY	5 691	3 235	27 497	25 839	63 997	38 824	7 095	7 279	
GENERAL AND SELECTIVE SALES	-	-	-	-	-	-	343	-	
INCOME	-	1 619	-	-	-	-	-	-	
OTHER	857	919	296	168	545	360	-	-	
CURRENT CHARGES	1 983	1 024	1 727	376	2 493	366	1 622	2 229	
MISCELLANEOUS	513	457	810	613	1 315	894	2 473	2 615	
GENERAL EXPENDITURE, TOTAL	11 622	18 459	42 896	44 744	102 989	55 338	16 916	30 359	
CAPITAL OUTLAY	174	8 260	3 786	4 289	8 795	2 046	2 313	4 733	
OTHER	11 448	10 199	39 110	40 455	94 194	53 292	14 603	25 626	
EDUCATION SERVICES:									
EDUCATION	-	-	22 247	20 159	43 567	32 615	-	-	
SALARY AND WAGES	-	-	17 061	14 177	31 301	24 263	-	-	
LIBRARY	248	73	379	371	818	790	-	-	
SOCIAL SERVICES AND INCOME MAINTENANCE:									
PUBLIC WELFARE	-	-	526	1 244	5 916	623	272	-	
HOSPITALS	-	-	-	-	-	17	-	-	
SALARIES AND WAGES	-	-	-	-	-	-	-	-	
HEALTH	126	223	50	120	244	81	-	313	
TRANSPORTATION:									
HIGHWAYS	1 296	836	2 419	2 087	3 922	2 156	1 151	1 076	
CAPITAL OUTLAY	151	174	713	581	3 922	236	-	-	
OTHER	-	266	-	-	668	-	294	284	
PUBLIC SAFETY:									
POLICE PROTECTION	3 213	1 804	2 469	3 255	8 739	3 472	3 476	4 598	
SALARY AND WAGES	2 732	1 652	2 063	2 394	7 682	2 551	2 653	3 912	
FIRE PROTECTION	506	1 910	2 630	3 085	8 519	3 898	2 389	3 903	
SALARY AND WAGES	63	1 735	2 354	2 205	7 762	2 852	2 002	3 306	
OTHER	-	124	123	140	456	133	71	814	
ENVIRONMENTAL AND HOUSING:									
SEWERAGE	455	203	2 871	1 454	2 805	1 252	2 514	3 518	
CAPITAL OUTLAY	-	21	1 988	297	654	941	1 190	1 410	
SANITATION OTHER THAN SEWERAGE	632	400	746	890	2 849	365	1 221	3 485	
PARKS AND RECREATION	616	389	463	886	2 106	644	2 095	1 888	
HOUSING AND URBAN DEVELOPMENT	-	1 743	685	4 870	3 409	-	-	1 251	
NATURAL RESOURCES	-	-	-	-	-	-	-	-	
GOVERNMENTAL ADMINISTRATION:									
FINANCIAL ADMINISTRATION	233	550	616	621	1 697	830	303	1 592	
GENERAL CONTROL	271	340	656	913	1 426	440	638	1 300	
GENERAL PUBLIC BUILDINGS	137	316	784	349	1 807	340	106	414	
INTEREST ON GENERAL DEBT	143	221	1 726	975	2 439	3 117	209	129	
OTHER	3 746	9 061	3 506	3 325	11 602	4 565	2 177	5 824	
UTILITIES:									
WATER SUPPLY REVENUE	-	-	67	2 431	5 193	1 758	6 364	7 811	
WATER SUPPLY EXPENDITURE	-	-	816	2 747	3 975	919	7 517	7 663	
CAPITAL OUTLAY	-	-	51	119	142	-	4 047	3 395	
OTHER UTILITY REVENUE	-	-	-	-	-	-	-	-	
OTHER UTILITY EXPENDITURE	-	-	-	-	-	-	-	-	
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE FOR SALARY AND WAGES .	6 152	7 286	26 285	23 851	61 677	34 583	10 796	19 974	
TOTAL DEBT OUTSTANDING	3 735	5 124	40 504	23 310	73 339	52 820	36 075	35 665	
LONG-TERM	3 735	1 644	35 074	23 310	55 096	23 620	31 075	35 665	
FULL FAITH AND CREDIT	3 735	1 644	35 074	23 310	55 096	23 620	5 688	-	
NONGUARANTEED	-	-	-	-	-	-	25 390	35 665	
SHORT-TERM	-	3 480	5 430	-	18 243	29 200	5 000	-	
UTILITY DEBT ONLY	-	-	1 903	3 054	11 700	1 713	12 665	33 225	
LONG-TERM DEBT ISSUED	1 020	-	6 510	1 600	-	-	2 000	-	
LONG-TERM DEBT RETIRED	385	200	2 872	2 028	5 134	2 083	1 029	1 985	
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	537	565	644	1 146	3 462	380	-	405	

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	South Carolina--Continued		South Dakota			Tennessee		
	Greenville	North Charleston	Rapid City	Sioux Falls	Chattanooga	Clarksville	Knoxville	Memphis
POPULATION, 1977 (ESTIMATED)	57 406	58 658	51 805	74 927	165 280	57 299	184 942	668 443
DATE OF END OF FISCAL YEAR	12/31	6/30	12/31	12/31	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	14 541	6 644	17 465	30 457	111 386	9 344	116 831	421 150
INTERGOVERNMENTAL REVENUE	3 354	3 723	6 029	11 795	69 854	3 620	65 368	253 454
FROM STATE GOVERNMENT	1 378	1 505	1 167	1 263	26 918	1 880	27 805	110 214
FROM FEDERAL GOVERNMENT	2 117	2 218	4 821	10 414	19 277	1 106	15 216	66 276
GENERAL REVENUE SHARING	1 962	741	790	1 207	5 192	544	3 623	11 677
FROM LOCAL GOVERNMENTS	59	-	41	118	23 659	634	22 347	76 964
GENERAL REVENUE FROM OWN SOURCES	10 987	2 921	11 436	18 662	41 532	5 724	51 463	167 696
TAXES	8 731	2 554	7 371	12 317	27 206	2 457	31 085	93 231
PROPERTY	6 299	1 785	3 304	6 890	22 601	1 574	26 011	67 566
GENERAL AND SELECTIVE SALES	-	-	3 744	4 955	3 401	628	3 074	13 948
INCOME	-	-	-	-	-	-	-	-
OTHER	2 432	769	323	472	1 204	255	2 000	11 717
CURRENT CHARGES	837	52	2 155	2 708	10 972	953	16 358	44 942
MISCELLANEOUS	1 419	315	1 910	3 637	3 354	2 314	4 020	29 523
GENERAL EXPENDITURE, TOTAL	17 200	5 554	16 204	27 272	107 804	8 731	117 183	386 954
CAPITAL OUTLAY	5 432	1 879	6 882	12 534	15 999	2 330	22 876	54 072
OTHER	11 768	3 675	9 322	14 738	91 805	6 401	94 307	332 882
EDUCATION SERVICES:								
EDUCATION	-	-	-	120	41 156	-	43 225	160 835
SALARY AND WAGES	-	-	-	-	29 112	-	28 916	120 214
LIBRARY	-	-	294	567	1 392	350	847	5 053
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	-	1 169	21	1 164	759
HOSPITALS	-	-	-	-	15	-	-	2 855
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	-	-	64	502	991	47	-	2 834
TRANSPORTATION:								
HIGHWAYS	1 371	406	1 504	2 961	5 434	1 432	4 315	20 616
CAPITAL OUTLAY	233	240	674	1 229	1 343	109	635	12 552
OTHER	32	-	627	5 526	1 403	36	4 053	229
PUBLIC SAFETY:								
POLICE PROTECTION	2 808	1 144	1 386	2 332	6 761	1 432	6 635	35 124
SALARY AND WAGES	2 321	827	1 097	1 908	5 805	966	5 428	26 788
FIRE PROTECTION	2 032	832	1 087	2 066	6 253	1 209	8 018	29 800
SALARY AND WAGES	1 673	572	920	1 654	5 111	929	6 610	25 239
OTHER	281	71	119	236	632	60	440	2 647
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	167	-	902	1 416	11 566	2 037	20 491	17 838
CAPITAL OUTLAY	61	-	540	598	7 575	1 389	17 165	8 046
SANITATION OTHER THAN SEWERAGE	1 518	253	377	226	3 941	-	3 861	20 736
PARKS AND RECREATION	1 096	450	3 845	2 983	3 025	643	4 665	23 331
HOUSING AND URBAN DEVELOPMENT	4 050	-	3 866	5 219	1 337	-	-	100
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	477	149	355	687	1 801	139	748	6 635
GENERAL CONTROL	1 837	236	262	453	1 282	174	2 116	8 632
GENERAL PUBLIC BUILDINGS	298	1 123	50	133	275	340	841	7 537
INTEREST ON GENERAL DEBT	106	14	135	494	3 097	758	9 469	15 121
OTHER	1 127	876	1 331	1 351	16 271	53	6 295	26 272
UTILITIES:								
WATER SUPPLY REVENUE	7 258	-	1 515	2 658	-	1 673	9 047	16 122
WATER SUPPLY EXPENDITURE	4 917	-	3 761	2 355	-	2 856	8 091	12 956
CAPITAL OUTLAY	1 508	-	2 684	766	-	1 289	1 306	4 068
OTHER UTILITY REVENUE	-	-	-	(*) 622	(*) 131 628	(*) 18 521	(*) 117 839	(*) 295 496
OTHER UTILITY EXPENDITURE	-	-	-	627	131 618	18 227	99 908	288 595
CAPITAL OUTLAY	-	-	-	236	9 245	1 162	4 415	25 240
TOTAL EXPENDITURE FOR SALARY AND WAGES . . .	9 812	2 243	5 231	10 379	64 162	5 062	72 709	253 015
TOTAL DEBT OUTSTANDING	27 110	1 250	8 621	9 773	69 799	27 402	197 316	732 733
LONG-TERM	27 110	1 250	8 621	9 773	69 799	27 402	197 286	732 016
FULL FAITH AND CREDIT	2 190	-	7 890	4 100	65 289	11 439	64 035	428 901
NONGUARANTEED	24 920	1 250	731	5 673	4 510	15 963	133 251	303 115
SHORT-TERM	24 920	-	6 260	1 830	4 510	12 056	56 415	312 845
UTILITY DEBT ONLY	24 920	-	6 260	1 830	4 510	12 056	56 415	312 845
LONG-TERM DEBT ISSUED	8 000	1 250	81	950	9 173	-	35 000	30 428
LONG-TERM DEBT RETIRED	1 435	15	996	1 904	3 789	1 687	8 670	37 544
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	100	-	-	950	1 610	-	5 303	20 548

(*) Indicates at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

Item	Tennessee--Continued	Texas						
	Nashville-Davidson	Abilene	Amarillo	Arlington	Austin	Baytown	Beaumont	Brownsville
POPULATION, 1977 (ESTIMATED)	428 957	95 392	143 434	124 646	323 280	52 321	117 144	71 092
DATE OF END OF FISCAL YEAR	6/30	9/30	9/30	9/30	9/30	9/30	9/30	12/31
GENERAL REVENUE, TOTAL	339 670	16 782	56 831	27 969	114 680	11 358	30 220	15 170
INTERGOVERNMENTAL REVENUE	121 702	1 898	6 355	2 909	23 542	902	2 935	5 933
FROM STATE GOVERNMENT	63 272	256	755	549	3 515	402	327	127
FROM FEDERAL GOVERNMENT	57 083	1 642	5 072	1 791	18 947	422	2 578	4 584
GENERAL REVENUE SHARING	9 036	1 358	1 424	1 088	4 142	409	1 197	814
FROM LOCAL GOVERNMENTS	1 347	-	528	569	1 080	78	30	1 222
GENERAL REVENUE FROM OWN SOURCES	217 968	14 884	50 476	25 060	91 138	10 456	27 285	9 237
TAXES	153 032	9 873	22 849	14 965	48 514	6 912	16 982	6 099
PROPERTY	96 797	5 008	15 034	7 910	32 693	4 512	10 590	3 140
GENERAL AND SELECTIVE SALES	44 350	4 692	7 356	6 470	14 482	2 308	6 033	2 856
INCOME	-	-	-	-	-	-	-	-
OTHER	11 885	173	459	585	1 339	92	359	103
CURRENT CHARGES	38 477	4 172	23 001	8 925	34 883	1 755	6 113	2 718
MISCELLANEOUS	26 459	839	4 626	1 170	7 741	1 789	4 190	420
GENERAL EXPENDITURE, TOTAL	358 065	15 258	51 663	27 837	124 539	13 209	34 787	15 342
CAPITAL OUTLAY	85 733	2 370	11 099	3 043	28 726	4 511	10 414	4 879
OTHER	272 332	12 888	40 654	24 794	95 813	8 698	24 373	10 463
EDUCATION SERVICES:								
EDUCATION	127 354	-	-	-	148	-	-	-
SALARY AND WAGES	92 916	-	-	-	-	-	-	-
LIBRARY	3 049	621	2 813	638	4 017	1 155	370	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	3 941	405	290	-	322	17	-	-
HOSPITALS	32 892	-	15 483	-	24 458	-	-	-
SALARIES AND WAGES	10 982	-	9 115	-	12 840	-	-	-
HEALTH	6 809	273	606	450	5 613	134	467	250
TRANSPORTATION:								
HIGHWAYS	26 076	1 989	7 344	4 035	11 994	1 112	3 135	873
CAPITAL OUTLAY	15 198	955	4 642	2 016	9 055	578	356	1
OTHER	2 451	202	1 222	382	1 678	-	153	858
PUBLIC SAFETY:								
POLICE PROTECTION	21 151	2 218	4 346	3 174	11 425	1 697	4 200	2 023
SALARY AND WAGES	16 733	1 693	3 310	2 394	8 927	1 203	3 152	1 571
FIRE PROTECTION	15 260	1 664	3 388	2 059	7 502	1 037	3 656	1 246
SALARY AND WAGES	9 776	1 506	2 683	1 921	6 083	828	3 046	1 107
OTHER	5 016	127	492	264	1 744	207	319	87
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	29 034	700	1 882	1 731	11 212	1 583	1 454	2 125
CAPITAL OUTLAY	22 549	171	745	57	8 341	702	204	414
SANITATION OTHER THAN SEWERAGE	8 138	1 614	4 226	399	3 399	749	2 449	791
PARKS AND RECREATION	7 039	1 652	2 015	5 036	10 263	2 288	831	786
HOUSING AND URBAN DEVELOPMENT	76	-	299	218	2 072	-	1 620	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	2 967	536	1 792	833	4 524	282	768	413
GENERAL CONTROL	9 263	688	772	1 301	3 328	639	852	374
GENERAL PUBLIC BUILDINGS	4 992	215	769	315	257	282	9 245	52
INTEREST ON GENERAL DEBT	17 223	520	1 265	4 079	7 244	885	2 398	885
OTHER	35 334	1 834	2 659	2 923	13 339	1 142	2 870	4 579
UTILITIES:								
WATER SUPPLY REVENUE	17 459	3 648	6 354	5 526	13 899	1 008	3 983	1 801
WATER SUPPLY EXPENDITURE	26 218	3 115	5 497	6 970	16 644	1 133	2 062	2 660
CAPITAL OUTLAY	9 038	361	1 370	1 485	7 622	164	86	95
OTHER UTILITY REVENUE	(E)191 786	(T)50	(T)265	-	(E)123 441	-	(T)266 644	(E)18 924
OTHER UTILITY EXPENDITURE	163 419	191	719	-	187 082	-	644	14 962
CAPITAL OUTLAY	12 284	-	68	-	102 132	-	-	1 284
TOTAL EXPENDITURE FOR SALARY AND WAGES .	202 623	8 752	24 379	11 646	68 549	5 175	14 589	5 776
TOTAL DEBT OUTSTANDING	552 361	21 397	28 204	104 580	532 483	24 925	50 512	38 645
LONG-TERM	551 280	21 397	28 204	104 580	532 433	24 925	50 512	38 645
FULL FAITH AND CREDIT	215 583	12 852	25 035	101 005	75 954	21 366	45 762	11 970
NONGUARANTEED	335 697	8 545	3 169	3 575	456 479	3 559	4 750	26 675
SHORT-TERM	1 081	-	-	-	50	-	-	-
UTILITY DEBT ONLY	221 783	8 853	-	22 765	389 478	3 559	4 750	23 970
LONG-TERM DEBT ISSUED	63 500	-	-	11 500	124 188	3 850	245	-
LONG-TERM DEBT RETIRED	20 569	1 628	3 095	3 225	14 756	1 450	1 771	1 196
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	10 602	127	235	-	3 730	-	325	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Expenditure Detailed							
	Corpus Christi	Dallas	El Paso	Fort Worth	Houston	Oklahoma City	Omaha	Pearl River
POPULATION, 1977 (ESTIMATED)	215 224	844 528	395 419	367 993	60 149	124 298	61 017	1 554 960
DATE OF END OF FISCAL YEAR	7/31	9/30	8/31	9/30	9/30	9/30	9/30	12/31
GENERAL REVENUE, TOTAL	54 057	302 032	95 572	132 217	31 718	22 854	16 260	481 933
INTERGOVERNMENTAL REVENUE	17 491	39 524	32 403	42 778	2 707	2 072	4 931	74 370
FROM STATE GOVERNMENT	588	3 992	1 603	1 875	749	320	301	9 073
FROM FEDERAL GOVERNMENT	16 577	34 928	29 796	36 569	1 945	1 720	4 599	62 511
GENERAL REVENUE SHARING	3 786	14 343	10 312	5 776	1 103	1 066	675	22 426
FROM LOCAL GOVERNMENTS	326	604	1 004	4 334	13	32	31	2 786
GENERAL REVENUE FROM OWN SOURCES	36 566	262 508	63 169	89 439	29 011	20 782	11 329	407 563
TAXES	26 217	188 654	37 329	54 674	10 061	12 959	6 816	272 176
PROPERTY	17 077	118 753	22 410	33 726	6 656	8 555	4 496	163 134
GENERAL AND SELECTIVE SALES	8 761	65 643	13 421	19 072	3 246	4 111	2 110	101 614
INCOME	-	-	-	-	-	-	-	-
OTHER	379	4 258	1 498	1 876	159	293	210	7 428
CURRENT CHARGES	6 726	47 281	15 385	20 226	14 528	6 073	2 441	84 276
MISCELLANEOUS	3 623	26 573	10 455	14 539	4 422	1 750	2 072	51 111
GENERAL EXPENDITURE, TOTAL	45 395	268 296	74 577	119 443	26 538	31 457	14 985	415 510
CAPITAL OUTLAY	8 143	49 976	12 890	39 436	778	11 904	3 502	78 819
OTHER	37 252	218 320	61 687	80 007	25 760	19 553	11 483	336 691
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	-	-	335
SALARY AND WAGES	-	-	-	-	-	-	-	276
LIBRARY	850	7 505	1 453	5 174	305	983	223	8 966
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	12	-	4	-	49	101	-	-
HOSPITALS	-	-	-	-	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	2 602	5 224	2 057	2 339	661	261	247	18 051
TRANSPORTATION:								
HIGHWAYS	5 793	29 191	5 205	13 276	1 154	8 237	2 031	26 590
CAPITAL OUTLAY	1 897	16 163	2 325	9 120	2	6 084	745	17 283
OTHER	1 076	3 904	6 159	1 075	10 018	-	13	21 300
PUBLIC SAFETY:								
POLICE PROTECTION	6 314	50 147	13 614	14 992	2 499	3 182	1 551	77 388
SALARY AND WAGES	5 168	39 384	11 190	11 691	1 993	2 587	1 077	60 335
FIRE PROTECTION	4 446	27 177	7 270	10 539	-	1 970	1 104	52 697
SALARY AND WAGES	4 069	23 499	6 586	8 484	-	1 829	838	44 174
OTHER	841	5 340	1 074	1 885	69	414	139	5 309
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	3 518	24 050	5 470	27 141	1 934	5 331	403	53 055
CAPITAL OUTLAY	1 218	12 858	2 951	23 434	679	4 453	37	28 092
SANITATION OTHER THAN SEWERAGE	2 870	19 703	3 648	5 288	1 253	1 931	826	18 630
PARKS AND RECREATION	4 310	23 026	6 478	6 861	579	1 650	1 450	20 646
HOUSING AND URBAN DEVELOPMENT	158	319	263	-	63	-	1 917	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	2 583	8 241	1 857	3 529	668	1 802	482	13 251
GENERAL CONTROL	1 964	6 252	2 032	2 336	446	1 075	1 065	6 952
GENERAL PUBLIC BUILDINGS	117	13 141	315	352	185	410	282	1 639
INTEREST ON GENERAL DEBT	2 758	18 834	2 185	7 840	3 744	2 746	1 159	29 139
OTHER	5 183	26 242	15 585	16 816	2 911	1 364	2 093	61 582
UTILITIES:								
WATER SUPPLY REVENUE	7 393	35 792	10 858	15 220	2 505	4 845	2 217	66 037
WATER SUPPLY EXPENDITURE	6 940	26 416	11 025	14 112	8 296	3 647	1 860	58 768
CAPITAL OUTLAY	1 571	6 366	5 059	4 679	5 431	352	246	10 595
OTHER UTILITY REVENUE	(*)19 379	(T)14 120	(T)	(T)1 679	-	(E)35 449	-	(*)13 713
OTHER UTILITY EXPENDITURE	20 633	19 881	4 299	3 957	-	29 900	-	27 056
CAPITAL OUTLAY	1 471	1 093	2 192	350	-	2 861	-	899
TOTAL EXPENDITURE FOR SALARY AND WAGES	28 940	171 370	42 665	53 926	11 541	13 632	5 364	211 986
TOTAL DEBT OUTSTANDING	78 585	485 744	59 449	195 754	84 617	115 505	29 320	917 843
LONG-TERM	78 585	485 744	59 449	195 754	84 617	115 505	29 320	917 843
FULL FAITH AND CREDIT	64 000	303 494	36 180	143 720	22 254	30 350	22 408	440 680
NONGUARANTEED	14 585	182 250	23 269	52 034	62 363	85 155	6 912	477 163
SHORT-TERM	-	-	-	-	-	-	-	-
UTILITY DEBT ONLY	13 605	83 143	18 139	33 709	11 446	63 567	6 912	225 658
LONG-TERM DEBT ISSUED	17 945	57 000	750	32 400	31 610	18 035	-	168 000
LONG-TERM DEBT RETIRED	5 505	36 609	3 736	16 705	2 067	9 338	1 244	38 940
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	15 617	4 159	5 753	394	-	-	27 386

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Texas--Continued							
	Irving	Killeen	Laredo ¹	Longview	Lubbock	McAllen	Mesquite	Midland
POPULATION, 1977 (ESTIMATED)	105 070	50 982	80 570	54 173	166 127	52 507	62 878	65 829
DATE OF END OF FISCAL YEAR	9/30	9/30	6/30	9/30	9/30	9/30	9/30	9/30
GENERAL REVENUE, TOTAL	23 039	6 944	17 853	11 435	47 230	22 202	10 840	14 106
INTERGOVERNMENTAL REVENUE	1 423	1 245	8 154	2 725	14 479	2 119	1 107	869
FROM STATE GOVERNMENT	398	113	1 940	132	505	61	260	62
FROM FEDERAL GOVERNMENT	1 025	1 086	6 213	2 593	13 423	2 698	847	647
GENERAL REVENUE SHARING	1 025	482	1 528	722	2 652	1 040	550	647
FROM LOCAL GOVERNMENTS	-	46	1	-	551	-	-	160
GENERAL REVENUE FROM OWN SOURCES	21 616	5 699	9 699	8 710	32 751	20 043	9 733	13 237
TAXES	14 485	3 541	6 140	6 287	22 129	4 688	7 165	7 647
PROPERTY	9 624	1 870	2 323	2 894	13 649	1 608	4 099	4 485
GENERAL AND SELECTIVE SALES	4 716	1 596	3 696	3 227	8 154	2 926	3 013	3 021
INCOME	-	-	-	-	-	-	-	-
OTHER	145	75	121	166	326	154	53	141
CURRENT CHARGES	4 919	1 631	3 099	1 545	6 728	13 024	2 121	4 043
MISCELLANEOUS	2 212	527	460	878	3 894	2 331	447	1 547
GENERAL EXPENDITURE, TOTAL	17 646	7 102	19 232	12 604	45 304	23 373	9 856	14 739
CAPITAL OUTLAY	1 453	1 409	5 801	5 568	11 828	5 716	748	3 333
OTHER	16 193	5 693	13 431	7 036	33 476	17 657	9 108	11 406
EDUCATION SERVICES:								
EDUCATION	22	-	-	-	-	-	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	476	96	91	129	985	666	288	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	2	433	-	50	165	148	-
HOSPITALS	-	-	-	-	-	12 323	-	-
SALARIES AND WAGES	-	-	-	-	-	5 337	-	-
HEALTH	206	29	1 148	254	572	126	134	228
TRANSPORTATION:								
HIGHWAYS	1 492	962	6 204	1 710	3 107	2 344	1 138	1 659
CAPITAL OUTLAY	449	510	3 139	961	865	957	242	500
OTHER	-	179	133	1	4 533	211	-	807
PUBLIC SAFETY:								
POLICE PROTECTION	2 546	1 513	1 215	2 236	5 608	1 265	1 790	2 183
SALARY AND WAGES	2 125	1 115	936	1 025	3 420	880	1 441	1 794
FIRE PROTECTION	1 960	837	1 852	1 158	4 187	928	1 535	1 566
SALARY AND WAGES	1 889	591	1 366	996	3 317	711	1 445	1 366
OTHER	141	50	55	87	235	93	107	93
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	921	509	1 129	3 769	823	872	686	410
CAPITAL OUTLAY	342	189	676	3 053	11	531	216	4
SANITATION OTHER THAN SEWERAGE	995	566	726	917	2 655	912	1 036	1 297
PARKS AND RECREATION	2 190	711	720	641	2 813	690	1 040	1 453
HOUSING AND URBAN DEVELOPMENT	-	-	-	-	2 231	-	-	-
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	763	325	223	179	1 150	629	365	831
GENERAL CONTROL	860	206	273	235	1 407	396	525	1 128
GENERAL PUBLIC BUILDINGS	283	44	53	65	365	123	227	199
INTEREST ON GENERAL DEBT	1 213	231	526	533	2 122	513	616	641
OTHER	3 578	842	4 451	690	12 461	1 117	221	2 164
UTILITIES:								
WATER SUPPLY REVENUE	3 752	2 062	1 842	2 249	5 015	1 671	2 385	3 380
WATER SUPPLY EXPENDITURE	8 216	1 685	1 654	5 035	6 000	1 997	1 834	3 022
CAPITAL OUTLAY	4 588	318	581	3 538	1 671	823	81	90
OTHER UTILITY REVENUE	-	-	(T) 376	-	(E) 18 183	-	-	-
OTHER UTILITY EXPENDITURE	-	-	482	-	25 171	-	-	-
CAPITAL OUTLAY	-	-	-	-	8 489	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	10 127	3 596	7 589	4 330	17 427	10 059	6 471	6 816
TOTAL DEBT OUTSTANDING	69 282	7 570	12 901	27 670	67 060	19 512	21 851	21 765
LONG-TERM	69 282	7 570	12 186	27 670	65 685	19 463	21 851	21 765
FULL FAITH AND CREDIT	21 560	4 468	2 985	14 497	41 887	16 519	14 381	7 150
NONGUARANTEED	47 722	3 102	9 201	13 173	23 798	2 944	7 470	14 615
SHORT-TERM	-	-	715	-	1 375	49	-	-
UTILITY DEBT ONLY	14 247	3 102	3 565	13 765	20 493	1 680	7 470	8 410
LONG-TERM DEBT ISSUED	2 200	-	-	8 600	4 150	3 760	2 310	6 500
LONG-TERM DEBT RETIRED	1 751	320	-	963	11 533	3 807	976	1 468
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	-	99	88	337	42	-	123

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Texas--Continued							
	Odessa	Pasadena	Port Arthur	Richardson	San Angelo	San Antonio	Tyler	Waco
POPULATION, 1977 (ESTIMATED)	87 624	103 856	61 286	64 870	67 710	793 374	64 097	104 329
DATE OF END OF FISCAL YEAR	9/30	9/30	9/30	9/30	9/30	7/31	9/30	9/30
GENERAL REVENUE, TOTAL	15 556	24 005	18 618	13 892	13 132	170 135	12 637	30 561
INTERGOVERNMENTAL REVENUE	2 137	6 208	4 051	533	3 231	59 973	2 605	12 415
FROM STATE GOVERNMENT	160	189	325	70	894	4 386	43	69
FROM FEDERAL GOVERNMENT	1 977	6 019	3 723	460	2 295	54 215	2 561	12 205
GENERAL REVENUE SHARING	898	1 730	942	460	913	10 257	643	1 762
FROM LOCAL GOVERNMENTS	-	-	3	3	42	1 372	1	141
GENERAL REVENUE FROM OWN SOURCES	13 419	17 797	14 567	13 359	9 901	110 162	10 032	18 146
TAXES	9 354	11 494	11 107	8 823	7 316	65 285	7 034	11 977
PROPERTY	4 404	6 649	8 809	5 860	4 454	39 251	3 327	6 939
GENERAL AND SELECTIVE SALES	4 850	4 672	2 200	2 778	2 759	24 114	3 585	4 849
INCOME	-	-	-	-	-	-	-	-
OTHER	100	173	98	185	103	1 920	122	189
CURRENT CHARGES	2 541	3 824	2 849	3 286	1 519	23 597	2 314	4 597
MISCELLANEOUS	1 524	2 479	611	1 250	1 066	21 280	684	1 572
GENERAL EXPENDITURE, TOTAL	12 643	20 104	15 293	13 988	13 535	189 788	14 350	33 166
CAPITAL OUTLAY	1 688	4 557	4 458	2 182	2 787	39 702	4 681	6 922
OTHER	10 955	15 547	10 835	11 806	10 748	150 086	9 669	26 244
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	-	589	-	-
SALARY AND WAGES	-	-	-	-	-	-	-	-
LIBRARY	-	513	227	467	-	2 811	212	611
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	35	8	-	325	931	26	-
HOSPITALS	-	-	-	-	-	803	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	67	359	462	120	404	10 514	174	1 922
TRANSPORTATION:								
HIGHWAYS	2 032	2 964	3 069	1 892	1 263	15 403	1 301	2 604
CAPITAL OUTLAY	612	1 924	1 822	1 115	361	2 441	412	1 116
OTHER	23	-	-	-	651	3 097	97	699
PUBLIC SAFETY:								
POLICE PROTECTION	2 852	3 592	1 921	1 749	2 155	29 439	1 544	4 160
SALARY AND WAGES	2 061	2 885	1 501	1 463	1 649	21 347	1 240	2 872
FIRE PROTECTION	2 096	427	1 572	1 709	1 794	14 781	1 371	2 554
SALARY AND WAGES	1 639	76	1 299	1 603	1 363	12 652	1 157	1 994
OTHER	223	156	196	190	87	1 822	148	225
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	731	2 871	1 345	856	1 010	26 150	1 669	1 828
CAPITAL OUTLAY	223	1 627	375	-	683	17 078	1 291	171
SANITATION OTHER THAN SEWERAGE	1 359	1 553	1 155	2 133	154	9 817	1 154	1 543
PARKS AND RECREATION	142	1 051	602	1 228	644	24 021	447	2 861
HOUSING AND URBAN DEVELOPMENT	-	-	1 191	-	-	7 136	-	3 617
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	656	572	656	402	342	4 644	389	796
GENERAL CONTROL	652	703	689	527	515	3 954	325	681
GENERAL PUBLIC BUILDINGS	193	244	477	270	890	1 324	89	238
INTEREST ON GENERAL DEBT	164	1 601	259	979	294	7 659	514	892
OTHER	1 453	3 463	1 464	1 466	3 007	24 893	4 890	7 939
UTILITIES:								
WATER SUPPLY REVENUE	4 454	2 575	1 747	2 897	2 237	19 670	3 279	3 301
WATER SUPPLY EXPENDITURE	5 300	3 917	2 039	3 162	1 743	24 175	2 662	3 027
CAPITAL OUTLAY	1 725	560	246	737	-	10 969	870	293
OTHER UTILITY REVENUE	-	-	-	-	(T) 52	(T) 312 453	-	(T) 237
OTHER UTILITY EXPENDITURE	-	-	-	-	188	393 009	-	581
CAPITAL OUTLAY	-	-	-	-	-	138 411	-	1
TOTAL EXPENDITURE FOR SALARIES AND WAGES .	7 342	9 728	8 238	7 320	6 581	128 840	6 140	13 054
TOTAL DEBT OUTSTANDING	8 738	45 038	21 996	39 449	10 950	714 743	23 134	29 776
LONG-TERM	8 738	45 038	21 996	39 449	10 950	705 248	23 134	29 776
FULL FAITH AND CREDIT	4 273	31 598	20 105	32 293	6 367	134 278	13 805	25 709
NONGUARANTEED	4 465	13 440	1 891	7 156	4 583	570 970	9 329	4 067
SHORT-TERM	-	-	-	-	-	9 495	-	-
UTILITY DEBT ONLY	4 745	13 440	11 181	7 156	4 333	538 016	9 019	8 775
LONG-TERM DEBT ISSUED	-	8 300	7 500	14 440	425	169 845	2 750	762
LONG-TERM DEBT RETIRED	915	2 005	748	2 387	661	18 521	927	1 930
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	137	-	166	-	-	4 533	107	-

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Texas--Continued	Utah			Virginia			
	Wichita Falls	Ogden	Provo	Salt Lake City	Alexandria	Chesapeake	Hampton	Lynchburg
POPULATION, 1977 (ESTIMATED)	96 884	68 512	55 577	167 404	104 056	111 136	126 761	63 221
DATE OF END OF FISCAL YEAR	9/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
GENERAL REVENUE, TOTAL	19 886	20 310	17 908	63 473	105 711	73 558	90 896	42 886
INTERGOVERNMENTAL REVENUE	3 877	8 881	9 507	8 607	29 364	35 903	44 803	15 045
FROM STATE GOVERNMENT	203	1 832	565	4 271	16 137	31 029	26 237	11 713
FROM FEDERAL GOVERNMENT	3 674	6 959	8 942	4 336	13 227	4 611	18 249	3 332
GENERAL REVENUE SHARING	1 579	1 053	1 189	4 019	2 088	2 792	3 411	1 361
FROM LOCAL GOVERNMENTS	-	90	-	-	-	263	317	-
GENERAL REVENUE FROM OWN SOURCES	16 009	11 429	8 401	54 866	76 347	37 655	46 053	27 841
TAXES	10 654	7 298	4 401	33 797	63 542	30 502	38 770	21 884
PROPERTY	6 168	3 419	1 838	12 454	45 481	19 925	24 758	12 283
GENERAL AND SELECTIVE SALES	4 314	3 513	2 212	19 627	12 463	7 092	10 285	6 735
INCOME	-	-	-	-	-	-	-	-
OTHER	172	366	351	1 716	5 598	3 485	3 727	2 866
CURRENT CHARGES	3 498	2 177	2 625	13 912	4 220	4 024	6 475	2 774
MISCELLANEOUS	1 857	1 954	1 375	7 157	8 585	3 129	808	3 183
GENERAL EXPENDITURE, TOTAL	18 275	18 624	18 652	65 298	100 513	67 021	86 602	43 588
CAPITAL OUTLAY	3 208	6 735	10 471	16 952	17 064	8 519	7 186	7 104
OTHER	15 067	11 889	8 181	48 346	83 449	58 502	79 416	36 484
EDUCATION SERVICES:								
EDUCATION	-	-	-	-	34 085	34 009	36 130	19 889
SALARY AND WAGES	-	-	-	-	22 892	24 347	27 545	13 438
LIBRARY	167	-	348	2 099	1 075	625	614	241
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	-	-	5 266	3 304	5 667	2 561
HOSPITALS	42	-	-	-	260	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	639	16	2	-	2 371	666	1 046	451
TRANSPORTATION:								
HIGHWAYS	2 922	3 006	1 575	10 019	3 744	5 519	3 035	2 401
CAPITAL OUTLAY	1 320	1 745	819	2 327	987	2 328	1 504	998
OTHER	315	213	309	12 994	64	-	-	607
PUBLIC SAFETY:								
POLICE PROTECTION	2 288	2 770	1 354	14 161	6 623	3 895	4 846	2 647
SALARY AND WAGES	1 692	1 729	1 074	11 487	5 837	2 908	3 293	1 946
FIRE PROTECTION	1 651	2 675	1 554	7 845	4 798	2 703	2 742	2 440
SALARY AND WAGES	1 505	1 713	787	7 127	4 484	1 994	2 103	1 771
OTHER	93	190	141	-	1 483	1 860	855	549
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	1 384	2 951	8 342	3 159	9 680	1 419	974	1 352
CAPITAL OUTLAY	579	2 439	7 773	1 440	7 925	907	58	584
SANITATION OTHER THAN SEWERAGE	1 776	669	696	1 732	2 143	1 389	1 405	731
PARKS AND RECREATION	937	2 715	1 156	4 766	3 682	1 700	4 563	1 249
HOUSING AND URBAN DEVELOPMENT	-	862	-	-	2 024	1 550	2 077	356
NATURAL RESOURCES	-	-	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	950	335	264	1 559	1 794	1 391	1 591	906
GENERAL CONTROL	1 162	827	573	1 346	3 589	1 443	3 621	1 275
GENERAL PUBLIC BUILDINGS	179	137	183	844	1 653	1 267	2 382	587
INTEREST ON GENERAL DEBT	615	69	245	1 844	9 173	1 176	5 223	2 460
OTHE	3 155	1 169	1 910	2 930	7 006	3 105	9 831	2 886
UTILITIES:								
WATER SUPPLY REVENUE	3 203	1 845	1 455	9 716	-	4 032	-	2 369
WATER SUPPLY EXPENDITURE	2 898	2 877	1 764	9 013	-	10 652	-	5 177
CAPITAL OUTLAY	655	880	1 053	2 436	-	5 133	-	3 793
OTHER UTILITY REVENUE	(T)120	-	(E)5 879	-	-	-	-	-
OTHER UTILITY EXPENDITURE	231	-	6 040	-	-	-	-	-
CAPITAL OUTLAY	-	-	2 298	-	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	9 923	7 444	7 340	36 847	46 976	38 694	47 078	23 306
TOTAL DEBT OUTSTANDING	23 997	3 942	5 846	31 023	197 796	57 082	79 205	52 943
LONG-TERM	23 997	3 942	5 846	31 023	188 754	57 082	74 548	50 168
FULL FAITH AND CREDIT	15 162	850	4 773	28 309	83 071	54 622	67 978	37 896
NONGUARANTEED	8 835	3 092	1 073	2 714	105 683	2 460	6 570	12 272
SHORT-TERM	-	-	-	-	9 042	-	4 657	2 775
UTILITY DEBT ONLY	9 672	2 402	-	1 679	-	32 459	-	8 035
LONG-TERM DEBT ISSUED	-	-	341	497	25 085	1 500	21 645	8 600
LONG-TERM DEBT RETIRED	2 631	433	465	2 466	14 288	3 624	26 323	2 905
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	87	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Virginia--Continued						Washington	
	Newport News	Norfolk	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Everett
POPULATION, 1977 (ESTIMATED)	142 262	281 962	108 147	223 212	96 606	235 840	68 679	50 505
DATE OF END OF FISCAL YEAR	6/30	6/30	6/30	6/30	6/30	6/30	12/31	12/31
GENERAL REVENUE, TOTAL	98 965	209 741	85 795	228 685	90 822	141 532	22 037	18 171
INTERGOVERNMENTAL REVENUE	43 003	99 800	43 111	84 864	31 202	62 477	7 300	6 153
FROM STATE GOVERNMENT	22 312	58 373	19 165	53 267	19 325	48 126	5 184	2 770
FROM FEDERAL GOVERNMENT	20 586	40 854	23 257	29 899	11 877	14 326	1 408	2 855
GENERAL REVENUE SHARING	3 690	7 763	2 971	7 111	2 661	4 732	707	1 380
FROM LOCAL GOVERNMENTS	105	573	689	1 698	-	25	708	528
GENERAL REVENUE FROM OWN SOURCES . . .	55 962	109 941	42 684	143 821	59 620	79 055	14 737	12 018
TAXES	46 558	85 078	30 165	113 183	44 311	66 351	9 571	8 977
PROPERTY	33 898	43 047	17 428	66 501	25 097	37 665	4 131	4 295
GENERAL AND SELECTIVE SALES	8 209	32 556	9 357	30 057	12 819	20 830	4 254	3 212
INCOME	-	-	-	-	-	-	-	-
OTHER	4 451	9 475	3 380	16 625	6 395	7 856	1 186	1 470
CURRENT CHARGES	6 340	16 161	10 386	22 748	12 277	7 992	3 416	1 913
MISCELLANEOUS	3 064	8 702	2 133	7 890	3 032	4 712	1 750	1 128
GENERAL EXPENDITURE, TOTAL	85 289	164 657	88 377	219 723	83 663	141 222	23 574	14 790
CAPITAL OUTLAY	3 915	9 113	11 801	15 419	17 146	25 935	7 063	1 635
OTHER	81 374	155 544	76 576	204 304	66 517	115 287	16 511	13 155
EDUCATION SERVICES:								
EDUCATION	43 443	63 757	28 834	67 705	32 328	71 498	2	-
SALARY AND WAGES	30 900	46 013	19 931	49 193	18 715	47 633	-	578
LIBRARY	668	1 715	434	1 395	639	1 431	487	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	4 602	12 913	4 699	29 514	4 823	3 259	3	91
HOSPITALS	-	6 237	-	-	-	-	-	-
SALARIES AND WAGES	-	3 939	-	-	-	-	-	-
HEALTH	1 321	3 615	3 493	5 848	645	2 080	547	167
TRANSPORTATION:								
HIGHWAYS	2 145	7 781	6 165	11 152	4 674	9 899	4 484	1 692
CAPITAL OUTLAY	17	1 815	2 938	4 414	1 398	3 283	3 264	681
OTHER	-	4 254	108	502	2 547	-	-	48
PUBLIC SAFETY:								
POLICE PROTECTION	3 960	12 102	4 580	11 366	3 089	7 885	2 395	2 669
SALARY AND WAGES	3 403	9 220	3 256	8 516	2 588	6 357	1 795	1 884
FIRE PROTECTION	2 774	6 696	3 288	8 833	3 705	3 287	1 342	3 173
SALARY AND WAGES	2 351	6 092	2 801	7 970	2 977	2 318	912	2 530
OTHER	2 270	3 875	1 325	3 212	4 156	3 038	380	323
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	614	1 682	1 233	12 825	3 765	3 577	2 292	984
CAPITAL OUTLAY	13	561	133	4 998	1 679	2 562	282	65
SANITATION OTHER THAN SEWERAGE	2 107	4 247	2 052	5 341	1 382	3 841	-	-
PARKS AND RECREATION	1 950	9 985	2 837	8 770	1 384	4 733	2 186	1 612
HOUSING AND URBAN DEVELOPMENT	3 615	-	3 189	4 317	3 130	-	-	38
NATURAL RESOURCES	-	-	-	-	-	-	30	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	6 187	2 574	5 449	3 631	992	3 616	1 178	1 002
GENERAL CONTROL	2 658	4 604	4 381	6 182	3 974	3 698	1 382	865
GENERAL PUBLIC BUILDINGS	1 078	2 828	1 797	3 593	2 974	2 530	-	-
INTEREST ON GENERAL DEBT	3 377	5 385	3 487	14 048	4 123	5 167	659	537
OTHER	2 520	10 407	11 026	21 489	5 333	11 683	6 207	1 011
UTILITIES:								
WATER SUPPLY REVENUE	9 211	10 631	4 843	8 061	2 858	8 060	2 984	2 712
WATER SUPPLY EXPENDITURE	6 668	12 254	4 871	6 428	3 163	14 835	2 391	1 830
CAPITAL OUTLAY	120	7 164	2 104	1 997	67	8 348	511	2
OTHER UTILITY REVENUE	-	(T) 3 768	-	(T) 38 094	(T) 586	-	-	(T) 147
OTHER UTILITY EXPENDITURE	-	9 495	-	38 615	1 609	-	-	839
CAPITAL OUTLAY	-	-	-	1 234	-	-	-	41
TOTAL EXPENDITURE FOR SALARY AND WAGES .	57 961	104 399	42 014	109 723	39 022	80 700	8 164	8 929
TOTAL DEBT OUTSTANDING	106 501	212 635	92 639	311 396	76 816	145 913	40 319	167
LONG-TERM	98 651	173 181	86 345	290 366	68 796	145 913	39 389	24 965
FULL FAITH AND CREDIT	98 651	173 181	69 624	290 366	47 574	134 363	37 770	3 215
NONGUARANTEED	-	-	16 721	-	21 222	11 550	1 619	21 650
SHORT-TERM	7 850	39 454	6 294	21 030	8 020	-	930	302
UTILITY DEBT ONLY	29 210	3 600	3 109	25 382	2 912	44 395	6 790	13 585
LONG-TERM DEBT ISSUED	14 750	-	10 000	780	-	46 000	2 851	-
LONG-TERM DEBT RETIRED	6 445	12 279	5 809	19 972	4 584	5 990	1 579	775
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	3 347	11 251	1 122	7 412	2 510	-	-	-

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued
(Dollar amounts in thousands)

Item	Washington--Continued				West Virginia		Wisconsin	
	Seattle	Spokane	Tacoma	Yakima	Charleston	Huntington	Appleton	Green Bay
POPULATION, 1977 (ESTIMATED)	488 928	175 327	154 340	53 002	66 965	69 592	60 311	90 368
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	6/30	6/30	12/31	12/31
GENERAL REVENUE, TOTAL	253 961	55 475	68 004	15 433	26 147	21 995	41 771	75 263
INTERGOVERNMENTAL REVENUE	82 799	21 696	26 112	6 966	6 911	7 358	18 896	36 800
FROM STATE GOVERNMENT	27 825	10 350	8 317	2 100	1 200	608	17 350	30 332
FROM FEDERAL GOVERNMENT	49 374	11 088	17 246	4 531	5 711	5 772	1 439	5 042
GENERAL REVENUE SHARING	10 222	3 793	4 046	1 240	2 370	2 464	1 204	2 520
FROM LOCAL GOVERNMENTS	5 600	258	549	335	-	978	107	1 426
GENERAL REVENUE FROM OWN SOURCES	171 162	33 779	41 892	8 467	19 236	14 637	22 875	38 463
TAXES	98 760	21 208	28 244	5 488	13 231	9 329	15 980	23 252
PROPERTY	35 802	7 561	7 863	2 040	4 357	3 005	15 831	22 917
GENERAL AND SELECTIVE SALES	41 483	11 078	13 675	2 587	761	1 018	-	89
INCOME	-	-	-	-	-	-	-	-
OTHER	21 475	2 569	6 706	861	8 113	5 306	149	246
CURRENT CHARGES	44 159	8 662	9 324	2 031	5 121	3 279	4 283	10 559
MISCELLANEOUS	28 243	3 909	4 324	948	884	2 029	2 612	4 652
GENERAL EXPENDITURE, TOTAL	230 794	51 989	62 482	18 449	25 869	18 957	40 729	73 354
CAPITAL OUTLAY	39 437	11 759	7 183	6 438	6 930	4 362	3 947	10 038
OTHER	191 357	40 230	55 299	12 011	18 939	14 595	36 782	63 316
EDUCATION SERVICES:								
EDUCATION	1 871	7	51	15	-	-	19 816	37 326
SALARY AND WAGES	-	-	32	-	-	-	13 006	24 992
LIBRARY	6 475	1 543	2 721	287	132	15	449	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	-	423	277	55	-	255	165
HOSPITALS	-	-	-	-	-	-	-	-
SALARIES AND WAGES	-	-	-	-	-	-	-	-
HEALTH	8 809	2 065	4 572	487	350	190	105	434
TRANSPORTATION:								
HIGHWAYS	18 705	6 712	6 564	3 428	2 695	1 198	3 749	7 340
CAPITAL OUTLAY	11 942	2 931	1 897	2 202	475	179	2 214	4 234
OTHER	1 679	143	129	826	2 617	2 145	230	542
PUBLIC SAFETY:								
POLICE PROTECTION	34 174	7 648	7 763	2 195	2 902	2 548	3 024	2 922
SALARY AND WAGES	27 515	5 183	5 174	1 605	2 56	2 155	2 376	2 672
FIRE PROTECTION	23 170	7 398	8 000	1 752	2 195	2 278	2 169	3 488
SALARY AND WAGES	20 081	5 696	6 590	1 332	2 089	2 142	1 493	2 782
OTHER	7 704	1 176	1 185	189	130	168	183	217
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	21 312	6 296	4 106	2 341	1 727	1 536	2 577	6 890
CAPITAL OUTLAY	3 284	3 869	1 368	1 662	-	38	1 117	1 892
SANITATION OTHER THAN SEWERAGE	11 510	3 640	4 673	536	1 188	1 390	824	1 877
PARKS AND RECREATION	33 444	7 684	3 130	2 618	2 738	1 610	1 684	2 265
HOUSING AND URBAN DEVELOPMENT	9 991	5	2 396	490	2 343	1 507	-	2 102
NATURAL RESOURCES	-	65	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	3 482	1 020	2 467	697	380	396	309	482
GENERAL CONTROL	14 886	2 223	3 321	525	616	352	410	690
GENERAL PUBLIC BUILDINGS	1 155	-	-	-	112	772	289	282
INTEREST ON GENERAL DEBT	9 915	598	1 567	296	1 211	288	1 143	2 483
OTHER	22 512	3 766	9 414	1 490	4 478	2 564	3 513	3 849
UTILITIES:								
WATER SUPPLY REVENUE	15 372	5 212	8 313	1 476	-	-	1 700	2 553
WATER SUPPLY EXPENDITURE	18 102	4 902	10 886	1 310	-	-	2 010	2 091
CAPITAL OUTLAY	6 253	247	6 960	198	-	-	278	-
OTHER UTILITY REVENUE	(E) 99 008	(T) 1 308	(W) 62 146	(T) 109	-	-	-	(T) 693
OTHER UTILITY EXPENDITURE	107 006	3 177	62 729	448	-	-	-	971
CAPITAL OUTLAY	22 655	18	7 619	1	-	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	145 372	27 021	45 667	6 614	11 047	8 675	22 829	38 290
TOTAL DEBT OUTSTANDING	516 225	15 156	229 779	15 116	27 360	4 840	39 504	61 979
LONG-TERM	506 305	15 156	229 779	12 477	27 360	625	39 504	61 979
FULL FAITH AND CREDIT	147 605	10 650	21 353	6 095	6 660	625	28 399	50 684
NONGUARANTEED	358 700	4 506	208 426	6 382	20 700	-	11 105	11 295
SHORT-TERM	9 920	-	-	2 639	-	4 215	-	-
UTILITY DEBT ONLY	338 780	218	203 080	4 289	-	-	2 655	10 105
LONG-TERM DEBT ISSUED	52 129	657	5 576	233	3 500	-	6 910	1 880
LONG-TERM DEBT RETIRED	14 930	1 836	6 842	642	358	270	4 110	5 482
EXHIBIT: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	15 353	2 038	2 969	329	350	409	123	270

See footnotes at end of table.

INDIVIDUAL CITY GOVERNMENTS

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Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(Dollar amounts in thousands)

ITEM	Wisconsin--Continued						
	Kenosha	Madison	Milwaukee	Oshkosh	Racine	Wauwatosa	Wausau
POPULATION, 1977 (ESTIMATED)	80 385	168 932	653 417	50 460	93 497	56 613	69 346
DATE OF END OF FISCAL YEAR	12/31	12/31	12/31	12/31	12/31	12/31	12/31
GENERAL REVENUE, TOTAL	22 688	124 104	292 926	33 481	34 510	35 977	45 869
INTERGOVERNMENTAL REVENUE	11 683	48 793	144 165	17 405	17 148	11 883	18 038
FROM STATE GOVERNMENT	8 663	41 445	90 131	15 708	11 197	10 885	15 846
FROM FEDERAL GOVERNMENT	2 896	6 011	51 555	1 541	5 821	750	2 048
GENERAL REVENUE SHARING	1 256	3 522	14 420	888	1 800	509	1 023
FROM LOCAL GOVERNMENTS	172	1 337	2 479	156	130	248	144
GENERAL REVENUE FROM OWN SOURCES	11 005	75 311	148 761	16 056	17 362	24 094	27 831
TAXES	8 308	58 650	101 674	11 701	11 191	20 820	23 561
PROPERTY	7 719	57 129	93 376	11 454	10 911	20 255	23 233
GENERAL AND SELECTIVE SALES	-	693	919	98	-	306	-
INCOME	-	-	-	-	-	-	-
OTHER	589	828	7 379	149	280	259	328
CURRENT CHARGES	942	9 917	16 624	2 954	3 432	818	2 093
MISCELLANEOUS	1 735	6 744	30 463	1 401	2 739	2 456	2 177
GENERAL EXPENDITURE, TOTAL	16 809	132 254	243 517	36 400	33 350	36 251	44 658
CAPITAL OUTLAY	343	20 219	33 891	4 341	6 560	4 074	3 056
OTHER	16 466	112 035	209 626	32 059	26 790	32 177	41 602
EDUCATION SERVICES:							
EDUCATION	-	60 006	799	18 936	-	19 184	23 897
SALARY AND WAGES	41 219	-	12 340	-	-	12 400	15 536
LIBRARY	750	2 373	857	769	-	391	741
SOCIAL SERVICES AND INCOME MAINTENANCE:							
PUBLIC WELFARE	-	1 708	-	148	-	-	-
HOSPITALS	-	140	402	-	-	-	-
SALARIES AND WAGES	-	-	312	-	-	-	-
HEALTH	379	1 053	7 935	230	689	301	553
TRANSPORTATION:							
HIGHWAYS	1 215	12 095	24 592	3 297	3 084	3 783	4 030
CAPITAL OUTLAY	46	6 986	11 160	1 365	1 185	2 714	1 166
OTHER	135	937	2 391	127	208	-	3
PUBLIC SAFETY:							
POLICE PROTECTION	2 940	9 665	48 372	2 297	4 877	2 127	2 869
SALARY AND WAGES	2 531	8 257	42 736	2 009	4 393	1 955	2 470
FIRE PROTECTION	2 482	8 052	21 940	2 285	3 064	2 265	2 508
SALARY AND WAGES	1 978	6 695	20 035	2 028	2 896	1 769	2 299
OTHER	139	1 179	4 250	144	184	164	302
ENVIRONMENTAL AND HOUSING:							
SEWERAGE	1 134	5 754	18 588	2 967	5 187	901	1 512
CAPITAL OUTLAY	3	1 930	5 616	1 060	3 616	271	605
SANITATION OTHER THAN SEWERAGE	978	3 486	16 845	579	1 170	1 228	1 100
PARKS AND RECREATION	1 058	12 881	9 900	1 133	3 280	503	299
HOUSING AND URBAN DEVELOPMENT	-	1 634	16 038	248	795	-	700
NATURAL RESOURCES	-	-	3 817	-	-	-	-
GOVERNMENTAL ADMINISTRATION:							
FINANCIAL ADMINISTRATION	362	2 049	6 941	293	583	339	813
GENERAL CONTROL	445	2 289	9 199	408	705	570	623
GENERAL PUBLIC BUILDINGS	177	969	4 487	121	433	236	302
INTEREST ON GENERAL DEBT	1 130	3 838	8 810	1 071	2 072	1 036	920
OTHER	3 485	2 146	30 840	1 259	6 250	3 223	3 451
UTILITIES:							
WATER SUPPLY REVENUE	1 947	4 111	21 059	1 008	2 760	2 281	2 278
WATER SUPPLY EXPENDITURE	2 655	4 150	20 188	1 852	4 366	3 081	2 092
CAPITAL OUTLAY	1 040	1 394	6 025	354	1 857	254	-
OTHER UTILITY REVENUE	T 1284	T 12 600	-	(T)	(T) 290	-	-
OTHER UTILITY EXPENDITURE	679	5 784	-	499	997	-	-
CAPITAL OUTLAY	-	402	-	274	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES . .	10 022	75 400	149 428	20 481	16 778	19 918	27 718
TOTAL DEBT OUTSTANDING	27 147	83 331	285 283	28 077	30 950	28 348	27 206
LONG-TERM	27 147	83 331	270 191	28 077	30 950	28 348	27 206
FULL FAITH AND CREDIT	20 812	55 743	163 114	28 077	30 950	23 933	27 206
NONGUARANTEED	6 335	27 588	107 077	-	-	-	-
SHORT-TERM	-	-	15 092	-	-	4 415	-
UTILITY DEBT ONLY	5 695	6 720	36 395	2 856	2 140	4 415	455
LONG-TERM DEBT ISSUED	3 585	7 550	57 255	19 060	1 600	1 945	780
LONG-TERM DEBT RETIRED	4 825	9 249	24 978	17 525	5 015	2 676	3 908
EXHIBIT I: CITY CONTRIBUTION TO OWN RETIREMENT SYSTEMS	-	1 636	28 906	601	420	370	516

Note: See text as to coverage of fiscal years. Because of rounding, detail may not add to totals. The type of "other utility" is indicated as follows: Electric power & gas supply (e); transit system (T). Two or more utilities are indicated by an asterisk (*).

* Represents zero or rounds to zero.

^a Prior year data.

Table 6. Supplementary Detail on "Other Utilities" for Individual City and Urban Town and Township Governments Having 50,000 Population or More: 1977-78

(For certain municipalities, in the foregoing table, combined amounts are reported for "Other Utilities," as indicated by an asterisk (*). The distribution of such combined amounts, by type of utility, is indicated below, amounts in thousands of dollars)

City and type of utility	Utility revenue	Utility expenditure			
		Total	Current operation	Capital outlay	Interest on debt
HUNTSVILLE, ALA., TOTAL	67 287	64 155	58 376	5 705	74
ELECTRIC POWER SYSTEM	58 317	56 437	51 288	5 144	5
GAS SUPPLY SYSTEM	8 970	7 718	7 088	561	69
ANCHORAGE, ALASKA, TOTAL	14 823	20 161	10 785	6 919	2 457
ELECTRIC POWER SYSTEM	14 419	18 917	9 541	7 919	2 457
TRANSIT SYSTEM.	404	1 244	1 244	-	-
MESA, ARIZ., TOTAL	10 448	11 825	7 788	795	3 242
ELECTRIC POWER SYSTEM	5 609	7 413	3 566	605	3 242
GAS SUPPLY SYSTEM	4 839	4 412	4 222	190	-
PALO ALTO, CALIF., TOTAL	17 712	12 966	12 221	738	7
ELECTRIC POWER SYSTEM	11 400	6 246	5 680	559	7
GAS SUPPLY SYSTEM	6 312	6 720	6 541	179	-
SAN FRANCISCO, CALIF., TOTAL	61 688	112 394	99 496	11 394	1 504
ELECTRIC POWER SYSTEM	36 372	36 560	28 828	6 228	1 504
TRANSIT SYSTEM.	25 316	75 834	70 668	5 166	-
COLORADO SPRINGS, COLO., TOTAL	66 995	78 130	47 734	26 071	4 325
ELECTRIC POWER SYSTEM	38 875	49 928	21 532	24 188	4 208
GAS SUPPLY SYSTEM	27 688	26 694	24 726	1 851	117
TRANSIT SYSTEM.	432	1 508	1 476	32	-
TALLAHASSEE, FLA., TOTAL	44 720	51 227	27 620	16 026	7 581
ELECTRIC POWER SYSTEM	40 748	46 968	24 398	15 029	7 541
GAS SUPPLY SYSTEM	3 571	2 717	2 515	162	40
TRANSIT SYSTEM.	401	1 542	701	835	-
ALBANY, GA., TOTAL	27 386	24 692	22 596	2 096	-
ELECTRIC POWER SYSTEM	18 161	17 428	15 702	1 722	-
GAS SUPPLY SYSTEM	9 081	6 829	6 515	314	-
TRANSIT SYSTEM.	144	439	379	60	-
ANDERSON, IND., TOTAL	17 694	19 274	18 582	692	-
ELECTRIC POWER SYSTEM	17 614	18 961	18 269	692	-
TRANSIT SYSTEM.	80	313	313	-	-
WICHITA, KANS., TOTAL	1 863	3 219	2 983	1	235
GAS SUPPLY SYSTEM	1 242	1 706	1 489	1	216
TRANSIT SYSTEM.	621	1 513	1 494	-	19
OWENSBORO, KY., TOTAL	39 733	30 975	25 962	1 017	3 996
ELECTRIC POWER SYSTEM	39 690	30 813	25 800	1 017	3 996
TRANSIT SYSTEM.	43	162	162	-	-
BATON ROUGE, LA., TOTAL	1 500	1 965	1 885	45	35
TRANSIT SYSTEM.	935	1 582	1 526	45	11
GAS SUPPLY SYSTEM	565	383	359	-	24
LAFAYETTE, LA., TOTAL	36 001	31 389	26 551	2 285	2 553
ELECTRIC POWER SYSTEM	35 832	30 941	26 110	2 278	2 553
TRANSIT SYSTEM.	169	448	441	7	-
MONROE, LA., TOTAL ¹	227	2 579	532	-	2 047
ELECTRIC POWER SYSTEM	-	1 766	-	-	1 766
GAS SUPPLY SYSTEM	-	281	-	-	281
TRANSIT SYSTEM.	227	532	532	-	-
DULUTH, MINN., TOTAL	11 479	13 915	12 461	1 289	165
GAS SUPPLY SYSTEM	10 056	10 387	9 047	1 235	105
TRANSIT SYSTEM.	1 422	3 528	3 414	54	60
COLUMBIA, MO., TOTAL	14 216	13 593	11 947	585	1 061
ELECTRIC POWER SYSTEM	14 101	13 075	11 431	583	1 061
TRANSIT SYSTEM.	115	518	516	2	-
SPRINGFIELD, MO., TOTAL	59 367	53 706	43 192	5 670	4 844
ELECTRIC POWER SYSTEM	41 426	36 765	27 722	4 199	4 844
GAS SUPPLY SYSTEM	17 700	15 822	14 351	1 471	-
TRANSIT SYSTEM.	241	1 119	1 119	-	-
LINCOLN, NEBR., TOTAL	40 958	64 204	40 723	22 502	979
ELECTRIC POWER SYSTEM	40 303	62 431	38 987	22 497	12
TRANSIT SYSTEM.	655	1 773	1 736	5	32
FAYETTEVILLE N.C., TOTAL	42 192	40 615	33 605	5 892	1 118
ELECTRIC POWER SYSTEM	41 955	39 937	32 932	5 887	1 118
TRANSIT SYSTEM.	237	678	673	5	-
HIGH POINT, N.C., TOTAL	18 009	14 475	12 665	1 416	394
ELECTRIC POWER SYSTEM	17 303	13 552	12 157	1 001	394
TRANSIT SYSTEM.	706	923	508	415	-
CHATTANOOGA, TENN., TOTAL	131 659	131 617	122 121	9 245	251
ELECTRIC POWER SYSTEM	129 669	12 632	118 545	7 524	251
TRANSIT SYSTEM.	1 959	5 297	3 576	1 721	-

See footnotes at end of table.

SUPPLEMENTARY UTILITY DETAIL

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Table 6. Supplementary Detail on "Other Utilities" for Individual City and Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

(For certain municipalities, in the foregoing table, combined amounts are reported for "Other Utilities," as indicated by an asterisk (*). The distribution of such combined amounts, by type of utility, is indicated below, amounts in thousands of dollars)

City and type of utility	Utility revenue	Utility expenditure			
		Total	Current operation	Capital outlay	Interest on debt
CLARKSVILLE, TENN., TOTAL	18 521	18 195	16 703	1 182	310
ELECTRIC POWER SYSTEM	13 996	13 496	12 233	953	310
GAS SUPPLY SYSTEM	4 525	4 699	4 470	229	-
KNOXVILLE, TENN., TOTAL	117 839	100 208	93 420	4 715	2 073
ELECTRIC POWER SYSTEM	101 958	83 324	77 378	3 951	1 995
GAS SUPPLY SYSTEM	14 655	14 302	13 460	764	78
TRANSIT SYSTEM.	1 226	2 582	2 582	-	-
MEMPHIS, TENN., TOTAL	295 496	288 595	249 119	25 240	14 236
ELECTRIC POWER SYSTEM	203 112	197 627	167 550	15 864	14 213
GAS SUPPLY SYSTEM	85 959	77 970	68 594	9 376	-
TRANSIT SYSTEM.	6 425	12 998	12 975	-	23
NASHVILLE, TENN., TOTAL	191 786	183 419	168 758	12 284	2 377
ELECTRIC POWER SYSTEM	189 156	177 141	162 684	12 080	2 377
TRANSIT SYSTEM.	2 630	6 278	6 074	204	-
AUSTIN, TEX., TOTAL	123 441	187 083	73 502	102 133	11 448
ELECTRIC POWER SYSTEM	122 357	183 985	70 488	102 049	11 448
TRANSIT SYSTEM.	1 084	3 098	3 014	84	-
CORPUS CHRISTI, TEX., TOTAL	19 380	20 634	19 163	1 471	-
GAS SUPPLY SYSTEM	18 835	18 020	17 544	476	-
TRANSIT SYSTEM.	545	2 614	1 619	995	-
HOUSTON, TEX., TOTAL	13 713	27 056	26 157	899	-
GAS SUPPLY SYSTEM	1 750	1 516	1 516	-	-
TRANSIT SYSTEM.	11 963	25 540	24 641	899	-
SAN ANTONIO, TEX., TOTAL	312 453	393 009	227 644	138 411	26 954
ELECTRIC POWER SYSTEM	306 300	382 029	217 030	138 070	26 929
TRANSIT SYSTEM.	6 153	10 980	10 614	341	25
RICHMOND, VA., TOTAL.	38 094	38 615	36 846	1 234	535
GAS SUPPLY SYSTEM	30 882	29 151	27 418	1 178	535
TRANSIT SYSTEM.	6 212	9 484	9 428	56	-
TACOMA, WASH., TOTAL.	62 146	62 729	47 442	7 619	7 668
ELECTRIC POWER SYSTEM	60 281	57 817	42 759	7 390	7 668
TRANSIT SYSTEM.	1 865	4 912	4 683	229	-

- Represents zero.

¹Gas and electric systems sold. Only debt service payments remain.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78

Item	Alabama					Alaska	Arizona	
	Birmingham	Huntsville	Mobile	Montgomery	Tuscaloosa		Glendale	Mesa
REVENUE								
GENERAL REVENUE	485.16	482.74	330.41	261.20	282.88	1 422.11	242.17	286.05
INTERGOVERNMENTAL REVENUE	142.27	88.62	71.06	72.53	165.14	639.33	92.68	102.83
FROM STATE GOVERNMENT	18.66	14.54	25.17	21.79	12.43	534.87	69.16	71.34
FROM FEDERAL GOVERNMENT	109.81	72.41	36.75	47.30	95.55	104.45	21.88	30.61
TAXES	212.73	140.02	142.37	141.50	59.89	417.87	101.09	92.01
PROPERTY	39.96	30.08	13.00	22.02	16.69	405.87	29.53	6.88
OTHER	172.77	109.93	129.36	119.48	43.19	12.00	71.56	85.13
CHARGES AND MISCELLANEOUS	130.16	254.10	116.98	47.17	57.86	364.92	48.41	91.22
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	452.45	448.20	328.96	294.42	267.11	1 477.24	206.69	239.35
CAPITAL OUTLAY	127.36	47.72	99.99	65.26	34.05	176.18	32.05	67.32
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	23.68	19.11	-	.32	6.62	587.62	-	-
LIBRARIES	8.80	2.95	7.63	3.59	-	10.52	3.68	6.10
PUBLIC WELFARE	-	.16	-	7.47	-	-	2.02	-
HEALTH AND HOSPITALS	6.04	163.49	2.37	2.69	10.88	36.13	.19	-
HIGHWAYS	30.08	31.48	21.08	22.33	23.66	57.62	32.84	37.16
POLICE PROTECTION	55.62	26.81	35.39	33.79	41.68	51.91	34.71	43.31
FIRE PROTECTION	44.35	22.74	35.70	38.49	37.52	61.90	20.83	28.56
SEWERAGE	49.19	21.22	82.33	8.14	21.00	152.65	10.15	8.61
SANITATION OTHER THAN SEWERAGE	23.34	11.20	26.80	22.99	23.76	15.76	18.76	21.67
PARKS AND RECREATION	60.94	19.70	18.70	73.50	5.57	30.98	10.47	27.69
HOUSING AND URBAN DEVELOPMENT	5.44	-	2.45	-	53.65	-	4.18	1.16
TOTAL EXPENDITURE FOR SALARY AND WAGES	178.50	211.10	114.15	135.27	109.42	725.80	115.71	145.69
TOTAL DEBT	1 422.14	997.69	1 538.49	546.64	353.76	2 180.69	90.64	694.57
LONG-TERM, FULL FAITH AND CREDIT	288.27	405.33	444.53	285.67	99.72	1 247.29	6.97	45.37
LONG-TERM, NONGUARANTEED	1 133.87	567.22	1 093.96	260.97	239.95	933.40	83.67	649.21
Arizona--Continued								
	Arizona					Arkansas		
	Phoenix	Scottsdale	Tempe	Tucson	Fort Smith	Little Rock	North Little Rock	Pine Bluff
REVENUE								
GENERAL REVENUE	410.09	388.27	294.05	382.50	220.84	362.55	193.61	187.49
INTERGOVERNMENTAL REVENUE	195.87	139.38	133.29	148.84	113.19	178.76	97.84	92.55
FROM STATE GOVERNMENT	81.70	72.20	72.19	77.08	37.33	102.90	44.66	40.83
FROM FEDERAL GOVERNMENT	111.08	39.12	37.91	68.06	73.97	75.55	53.18	51.72
TAXES	137.12	166.05	106.41	166.23	40.33	92.02	42.23	40.54
PROPERTY	52.03	49.09	35.34	33.89	19.35	40.90	27.39	18.81
OTHER	85.09	116.96	71.08	132.34	20.99	51.12	14.84	21.73
CHARGES AND MISCELLANEOUS	77.10	82.84	54.35	67.43	67.32	91.77	53.53	54.39
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	420.10	380.38	234.71	404.53	175.29	295.35	189.07	151.96
CAPITAL OUTLAY	103.46	70.92	69.28	75.65	8.73	84.53	18.07	21.07
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	7.83	-	-	-	-	.49	-	-
LIBRARIES	6.44	9.26	5.29	15.35	-	4.79	2.45	2.81
PUBLIC WELFARE . . . . .	.45	-	-	-	-	-	.80	-
HEALTH AND HOSPITALS	1.12	-	-	-	.79	1.54	5.49	.16
HIGHWAYS	48.57	29.72	30.71	45.47	16.79	22.83	19.05	21.50
POLICE PROTECTION	74.20	46.26	37.72	53.32	24.17	29.69	32.35	25.40
FIRE PROTECTION	31.66	9.72	19.67	37.91	20.61	30.61	28.26	16.07
SEWERAGE	24.39	9.75	20.83	15.49	13.20	23.31	14.68	6.11
SANITATION OTHER THAN SEWERAGE	24.32	23.77	22.42	24.27	14.89	17.02	24.89	11.70
PARKS AND RECREATION	27.30	47.72	38.24	36.77	5.40	17.82	21.11	21.64
HOUSING AND URBAN DEVELOPMENT	14.03	17.87	11.04	12.80	-	12.61	3.04	11.36
TOTAL EXPENDITURE FOR SALARY AND WAGES	173.75	157.58	110.51	203.39	93.77	128.04	123.39	67.45
TOTAL DEBT	796.81	334.11	303.82	591.62	285.73	390.40	454.50	130.78
LONG-TERM, FULL FAITH AND CREDIT	472.38	210.00	215.94	169.03	5.87	153.22	103.27	53.55
LONG-TERM, NONGUARANTEED	314.04	124.11	87.88	391.51	279.86	237.18	282.85	77.23

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	California							
	Alameda	Athabasca	Anaheim	Bakersfield	Bellflower	Berkeley	Buena Park	Burbank
REVENUE								
GENERAL REVENUE.	218.02	321.82	358.91	419.33	155.67	470.79	240.43	445.74
INTERGOVERNMENTAL REVENUE:	59.43	123.73	81.91	161.82	75.90	206.57	84.12	131.76
FROM STATE GOVERNMENT.	50.23	99.48	46.43	132.19	67.19	69.31	66.30	115.07
FROM FEDERAL GOVERNMENT.	6.75	22.82	34.61	28.67	7.12	132.12	17.82	16.70
TAXES.	123.08	146.56	148.04	212.84	52.30	184.59	133.21	227.73
PROPERTY	78.40	88.71	72.78	79.62	-	130.53	43.61	118.11
OTHER.	44.68	57.85	75.26	133.22	52.30	54.06	89.61	109.62
CHARGES AND MISCELLANEOUS.	35.52	51.53	128.96	44.67	27.47	79.63	23.09	86.25
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	181.22	263.55	408.37	400.39	126.05	489.69	211.46	397.81
CAPITAL OUTLAY	19.67	57.00	122.01	71.61	17.77	34.24	29.47	54.54
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	6.46	10.84	10.11	-	-	18.26	-	11.61
PUBLIC WELFARE	.61	-	-	-	-	-	-	1.34
HEALTH AND HOSPITALS	-	.55	-	.57	-	34.20	-	-
HIGHWAYS	16.03	39.09	33.58	62.46	32.02	28.63	28.72	38.23
POLICE PROTECTION	93.35	47.34	58.95	67.95	32.94	44.13	58.82	81.64
FIRE PROTECTION	32.57	39.36	36.21	52.46	-	15.55	33.38	54.57
SEWERAGE	-	1.56	4.02	87.83	-	4.90	1.49	10.97
SANITATION OTHER THAN SEWERAGE	.11	13.11	13.28	20.23	-	17.94	7.26	17.67
PARK AND RECREATION	18.25	26.54	71.08	30.00	14.53	53.12	32.29	49.40
HOUSING AND URBAN DEVELOPMENT	-	37.32	87.51	12.28	-	23.70	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	130.49	116.16	174.89	148.84	19.16	215.58	132.62	253.40
TOTAL DEBT:								
LONG-TERM, FULL FAITH AND CREDIT	2.13	276.63	479.33	263.14	6.06	45.01	41.59	102.82
LONG-TERM, NONGUARANTEED	2.01	276.14	24.40	228.28	-	32.50	-	53.00
	.12	.50	454.94	27.34	6.06	12.52	41.59	49.82

	California--Continued							
	Alameda	Bakersfield	Bellflower	Berkeley	Buena Park	Costa Mesa	Daly City	Pomona
REVENUE								
GENERAL REVENUE.	421.44	265.32	381.07	286.62	332.89	210.25	234.97	239.53
INTERGOVERNMENTAL REVENUE:	121.22	114.97	175.26	83.23	76.32	81.87	76.65	69.70
FROM STATE GOVERNMENT.	85.77	73.93	77.88	68.84	61.18	60.34	65.64	44.67
FROM FEDERAL GOVERNMENT.	32.59	40.03	95.55	13.84	12.99	20.87	9.55	25.03
TAXES.	220.06	116.28	178.71	126.13	203.44	111.74	122.79	137.75
PROPERTY	129.46	49.58	126.28	57.82	66.12	61.13	38.22	41.33
OTHER.	90.59	66.70	52.43	68.31	137.31	50.60	84.57	96.42
CHARGES AND MISCELLANEOUS.	80.16	34.06	27.10	77.27	53.13	16.64	35.54	32.09
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	402.42	217.21	413.22	256.09	242.45	199.46	219.78	184.62
CAPITAL OUTLAY	109.14	37.24	108.01	59.17	45.69	35.35	21.11	21.22
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	1.24	-	-	-
LIBRARIES	-	10.91	-	-	.04	8.15	5.62	-
PUBLIC WELFARE	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS	-	-	-	-	-	.74	-	-
HIGHWAYS	53.06	21.35	55.10	40.18	46.14	13.13	24.12	10.87
POLICE PROTECTION	39.21	38.27	63.58	53.12	55.30	37.34	59.25	38.53
FIRE PROTECTION	64.80	21.69	27.94	-	30.03	26.05	36.15	23.43
SEWERAGE	-	11.79	.38	16.26	-	-	.89	13.03
SANITATION OTHER THAN SEWERAGE	-	1.28	11.10	1.29	1.76	4.03	2.60	1.53
PARK AND RECREATION	44.74	26.04	20.65	63.03	39.44	25.69	26.23	18.82
HOUSING AND URBAN DEVELOPMENT	66.68	-	114.88	15.25	11.01	-	1.00	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	60.82	93.47	145.70	96.75	133.83	105.60	150.22	103.43
TOTAL DEBT:								
LONG-TERM, FULL FAITH AND CREDIT	977.92	23.38	280.66	170.79	47.56	1.37	96.84	46.54
LONG-TERM, NONGUARANTEED	977.92	13.84	-	124.14	47.26	1.37	-	5.52
		9.54	280.66	46.65	.30	-	96.84	41.02

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	California--Continued							
	El Monte	Escondido	Fairfield	Fountain Valley	Fremont	Presno	Fullerton	Garden Grove
REVENUE								
GENERAL REVENUE	235.44	258.21	324.34	217.12	243.88	467.39	316.36	252.71
INTERGOVERNMENTAL REVENUE	111.90	52.90	121.88	60.53	76.84	162.62	108.97	117.13
FROM STATE GOVERNMENT	72.34	35.88	90.21	54.05	42.48	60.29	94.65	72.34
FROM FEDERAL GOVERNMENT	38.15	17.02	23.11	6.48	31.18	101.19	11.01	37.36
TAXES	111.20	165.43	107.86	99.61	130.14	203.32	159.89	116.95
PROPERTY	40.61	41.30	45.11	56.63	58.42	86.59	88.06	61.73
OTHER	70.59	124.13	62.76	42.98	71.72	116.73	71.83	55.22
CHARGES AND MISCELLANEOUS	12.34	39.88	94.59	56.98	36.90	101.46	47.50	18.63
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	213.83	193.69	300.94	178.82	202.18	322.06	287.67	261.02
CAPITAL OUTLAY	37.15	30.72	118.49	26.74	18.53	46.53	69.99	78.57
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	7.44	8.37	-	-	.23	-	14.44	-
PUBLIC WELFARE	-	-	-	-	-	5.28	-	-
HEALTH AND HOSPITALS . . . . .	.04	-	-	-	-	-	.16	-
HIGHWAYS	29.23	32.43	62.53	36.08	31.52	50.04	53.93	51.90
POLICE PROTECTION	54.20	38.16	35.88	34.03	45.81	62.85	41.64	42.51
FIRE PROTECTION	25.75	23.20	18.77	18.46	30.59	39.58	23.95	35.31
SEWERAGE . . . . .	.69	20.83	14.28	.75	-	20.42	5.44	-
SANITATION OTHER THAN SEWERAGE . . . . .	.99	-	1.99	8.13	1.26	28.33	10.08	.48
PARKS AND RECREATION	25.79	20.25	40.35	16.72	28.51	33.94	36.30	28.60
HOUSING AND URBAN DEVELOPMENT	3.27	2.78	35.53	9.43	1.42	10.22	6.10	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	118.62	112.39	90.72	91.17	105.79	223.91	146.73	125.98
TOTAL DEBT	-	259.80	1,045.65	7.51	155.94	126.82	28.69	30.11
LONG-TERM, FULL FAITH AND CREDIT	-	128.80	290.00	-	30.11	94.32	23.23	-
LONG-TERM, NONGUARANTEED	-	131.01	755.64	7.51	125.83	32.49	5.45	30.11
California--Continued								
	Glendale	Hawthorne	Hayward	Huntington Beach	Inglewood	Lakewood	Long Beach	Los Angeles
REVENUE								
GENERAL REVENUE	334.29	300.09	371.93	283.84	363.15	180.95	572.43	514.72
INTERGOVERNMENTAL REVENUE	90.14	91.71	136.93	70.05	111.23	62.01	147.97	162.43
FROM STATE GOVERNMENT	81.23	80.76	93.39	41.24	92.28	42.50	50.12	49.49
FROM FEDERAL GOVERNMENT	7.00	10.95	40.35	27.75	17.07	17.30	89.37	110.21
TAXES	157.38	136.09	159.58	160.22	176.80	91.08	209.47	239.47
PROPERTY	68.09	64.41	68.76	72.51	55.41	47.03	112.84	120.02
OTHER	89.29	71.67	90.83	87.72	121.39	44.04	96.64	119.45
CHARGES AND MISCELLANEOUS	88.77	72.29	75.42	53.56	75.12	27.86	214.99	112.82
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	318.82	282.19	311.14	228.65	459.82	164.02	595.87	375.11
CAPITAL OUTLAY	41.56	49.15	76.14	36.56	21.21	21.22	115.23	46.70
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	6.22	9.74
LIBRARIES	14.03	-	23.48	7.38	13.60	8.20	13.96	6.48
PUBLIC WELFARE . . . . .	.52	-	-	-	-	-	10.97	1.85
HEALTH AND HOSPITALS	-	-	-	-	-	-	-	-
HIGHWAYS	40.46	16.51	43.72	30.69	40.09	29.41	17.21	27.83
POLICE PROTECTION	49.45	50.96	58.67	44.41	93.58	25.09	92.49	87.52
FIRE PROTECTION	45.23	35.53	43.64	25.99	51.76	25.93	54.69	36.90
SEWERAGE	5.70	1.08	32.28	3.38	3.56	-	3.35	9.05
SANITATION OTHER THAN SEWERAGE	12.79	33.74	-	7.82	31.56	10.29	21.02	14.81
PARKS AND RECREATION	16.21	20.94	11.18	22.73	26.85	30.82	78.03	21.10
HOUSING AND URBAN DEVELOPMENT	5.68	-	4.19	-	-	-	12.04	9.05
TOTAL EXPENDITURE FOR SALARY AND WAGES .	188.11	113.92	133.79	117.24	219.96	41.08	283.66	283.71
TOTAL DEBT	679.38	821.13	236.22	59.09	378.44	44.34	252.78	984.41
LONG-TERM, FULL FAITH AND CREDIT	4.78	303.78	94.60	31.01	203.68	-	22.05	44.06
LONG-TERM, NONGUARANTEED	674.60	517.34	141.62	28.08	174.76	44.34	230.73	924.90

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	California--Continued							
	Modesto	Monterey Park	Mountain View	Newport Beach	Norwalk	Oakland	Oceanside	Ontario
REVENUE								
GENERAL REVENUE	300.07	196.91	463.10	354.24	148.00	610.41	345.54	327.03
INTERGOVERNMENTAL REVENUE	87.36	60.18	84.97	55.80	71.92	240.91	75.57	136.82
FROM STATE GOVERNMENT	42.81	50.93	68.76	48.19	50.09	49.86	55.11	98.67
FROM FEDERAL GOVERNMENT	29.29	9.25	14.90	7.61	18.73	185.70	19.04	38.16
TAXES	145.85	112.19	211.91	240.13	62.81	223.51	136.45	132.48
PROPERTY	37.90	67.63	82.54	125.45	20.09	121.60	73.64	132.48
OTHER	107.95	44.56	129.37	114.67	42.72	101.91	62.82	73.96
CHARGES AND MISCELLANEOUS	66.87	24.54	166.22	58.32	13.27	145.99	133.51	57.73
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	267.53	161.19	321.53	350.58	116.41	520.35	317.85	272.18
CAPITAL OUTLAY	70.15	13.28	52.39	68.43	8.24	92.68	42.08	58.87
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	-	11.24	11.81	23.47	5.76	11.53	11.67	8.63
PUBLIC WELFARE	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS . . . . .	.10	-	-	-	.31	-	-	-
HIGHWAYS	26.39	25.48	21.88	58.32	23.25	47.82	25.91	23.67
POLICE PROTECTION	40.50	43.42	51.77	69.55	25.43	72.55	56.26	54.72
FIRE PROTECTION	26.77	26.01	36.85	38.01	18.15	50.57	40.18	39.71
SEWERAGE	21.59	1.39	20.79	5.35	.87	6.81	34.70	8.74
SANITATION OTHER THAN SEWERAGE	9.31	11.42	19.34	18.39	1.11	5.81	20.00	18.04
PARKS AND RECREATION	48.93	10.84	48.84	38.38	.43	43.53	29.64	14.01
HOUSING AND URBAN DEVELOPMENT	-	2.30	-	2.30	9.77	26.35	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	130.90	91.56	148.77	185.12	33.83	230.89	146.65	152.81
TOTAL DEBT	10.41	113.87	469.84	6.12	-	473.56	287.61	91.22
LONG-TERM, FULL FAITH AND CREDIT	6.41	111.19	436.70	-	-	18.50	101.99	66.15
LONG-TERM, NONGUARANTEED	4.00	2.68	33.14	6.12	-	439.11	185.62	25.07
California--Continued								
	Orange	Oxnard	Palo Alto	Pasadena	Pico Rivera	Pomona	Redondo Beach	Ridgewood City
REVENUE								
GENERAL REVENUE	275.45	302.64	483.26	502.19	201.78	323.58	363.84	356.74
INTERGOVERNMENTAL REVENUE	74.54	97.73	102.35	154.21	104.00	124.29	126.73	103.35
FROM STATE GOVERNMENT	55.45	77.64	63.82	59.17	83.59	93.52	83.51	76.76
FROM FEDERAL GOVERNMENT	14.28	19.77	17.93	79.46	19.08	29.58	39.40	17.18
TAXES	157.17	127.15	178.44	245.44	78.67	162.89	165.79	178.51
PROPERTY	54.50	65.22	71.60	115.92	30.60	62.77	79.39	102.73
OTHER	102.67	61.93	106.84	129.52	48.08	100.12	86.39	75.78
CHARGES AND MISCELLANEOUS	43.74	77.76	202.48	102.54	19.10	36.40	71.33	74.89
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	231.80	251.68	524.61	557.48	206.27	263.39	250.81	291.02
CAPITAL OUTLAY	31.90	50.33	118.13	119.01	45.33	13.68	4.80	30.06
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	16.11	6.02	19.16	25.64	-	13.09	6.20	15.44
PUBLIC WELFARE	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS	-	.46	-	12.12	.20	.64	-	-
HIGHWAYS	33.27	28.74	28.23	57.04	17.44	25.39	23.98	38.32
POLICE PROTECTION	58.25	55.00	54.24	91.55	31.19	55.72	43.16	47.35
FIRE PROTECTION	40.18	32.22	56.80	49.50	-	40.47	26.89	41.90
SEWERAGE	4.57	17.15	34.10	7.54	-	2.69	.89	13.20
SANITATION OTHER THAN SEWERAGE	6.73	21.27	9.58	22.57	1.64	12.94	5.84	2.25
PARKS AND RECREATION	25.94	32.07	66.55	52.26	57.43	24.88	28.63	28.26
HOUSING AND URBAN DEVELOPMENT	6.20	-	12.05	91.30	16.12	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	164.94	150.03	298.67	267.34	75.87	164.92	130.48	138.55
TOTAL DEBT	62.75	113.51	148.92	964.21	.41	54.74	260.44	423.35
LONG-TERM, FULL FAITH AND CREDIT	62.75	45.78	66.14	809.04	-	34.04	-	1.00
LONG-TERM, NONGUARANTEED	-	67.72	82.78	142.97	.41	20.70	260.44	422.35

*See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	California--Continued							
	Richmond	Riverside	Sacramento	Salinas	San Bernardino	San Buenaventura	San Diego	San Francisco
REVENUE								
GENERAL REVENUE	696.64	315.57	440.38	317.61	456.24	365.87	360.75	1 381.18
INTERGOVERNMENTAL REVENUE	222.42	93.18	133.22	122.50	169.22	118.70	139.27	552.76
FROM STATE GOVERNMENT	142.38	48.42	48.71	100.50	67.83	81.31	48.18	311.71
FROM FEDERAL GOVERNMENT	79.04	43.24	82.42	21.84	95.20	37.27	81.33	238.35
TAXES	323.18	142.95	189.83	156.62	204.52	163.09	134.20	578.55
PROPERTY	212.40	36.59	96.01	54.04	70.26	62.59	59.03	384.95
OTHER	110.78	106.36	93.81	102.58	134.25	100.50	75.16	193.60
CHARGES AND MISCELLANEOUS	151.04	79.44	117.34	38.49	82.51	84.08	87.28	249.87
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	638.78	298.34	404.72	275.13	429.41	347.84	301.62	1 184.49
CAPITAL OUTLAY	256.82	51.20	48.36	61.04	97.41	89.60	59.64	203.58
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	13.27	6.71
LIBRARIES	14.00	18.62	10.22	17.37	7.87	-	6.94	9.34
PUBLIC WELFARE	-	-	-	-	-	-	.02	227.31
HEALTH AND HOSPITALS	-	-	1.15	-	-	-	.17	165.35
HIGHWAYS	18.94	39.15	15.50	54.94	39.47	68.42	21.87	40.15
POLICE PROTECTION	79.94	57.54	73.55	44.41	83.61	49.28	41.76	74.39
FIRE PROTECTION	49.33	35.41	50.24	28.76	46.22	42.72	23.62	55.89
SEWERAGE	26.10	12.35	16.39	9.59	4.70	49.74	35.03	71.09
SANITATION OTHER THAN SEWERAGE	1.34	21.30	27.54	.62	20.55	-	12.94	7.01
PARKS AND RECREATION	36.88	36.53	51.19	28.89	24.02	48.48	40.25	51.20
HOUSING AND URBAN DEVELOPMENT	261.14	1.92	21.83	12.12	67.11	-	14.27	35.34
TOTAL EXPENDITURE FOR SALARY AND WAGES .	259.84	159.00	250.76	107.15	163.34	140.50	142.68	551.13
TOTAL DEBT	971.51	427.85	322.90	94.04	870.11	181.39	174.75	1 002.87
LONG-TERM, FULL FAITH AND CREDIT	576.80	28.12	146.56	69.31	3.13	124.41	74.12	805.69
LONG-TERM, NONGUARANTEED	323.95	399.73	156.76	24.74	849.08	56.98	100.62	112.49
California--Continued								
	San Jose	San Leandro	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Monica	Santa Rosa
REVENUE								
GENERAL REVENUE	365.99	341.33	417.84	321.43	461.16	446.56	420.67	363.94
INTERGOVERNMENTAL REVENUE	121.43	104.41	217.62	126.39	141.85	86.31	114.43	98.86
FROM STATE GOVERNMENT	68.47	78.55	202.74	39.15	120.85	64.28	98.34	61.09
FROM FEDERAL GOVERNMENT	44.12	22.75	14.78	83.34	13.10	16.40	12.91	30.39
TAXES	160.11	180.80	151.91	155.47	167.95	188.58	178.60	165.43
PROPERTY	67.48	54.54	62.07	64.66	57.08	71.17	62.08	61.20
OTHER	92.63	126.26	89.85	90.81	110.87	117.41	116.51	104.23
CHARGES AND MISCELLANEOUS	84.45	56.11	48.31	39.57	151.36	171.66	127.64	99.66
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	294.76	315.13	345.96	362.75	349.61	413.33	315.67	401.29
CAPITAL OUTLAY	86.69	61.15	159.70	90.73	58.03	76.01	33.81	185.45
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	.03	-	-	-
LIBRARIES	9.21	10.14	11.37	8.71	24.81	11.38	14.89	-
PUBLIC WELFARE	-	18.39	-	.13	-	-	-	-
HEALTH AND HOSPITALS	-	.96	-	-	-	-	-	-
HIGHWAYS	30.02	32.99	20.48	54.25	22.53	61.37	23.29	64.04
POLICE PROTECTION	51.46	42.74	49.30	71.78	59.16	48.25	60.65	34.86
FIRE PROTECTION	27.80	30.28	38.38	44.08	41.07	36.59	29.51	28.40
SEWERAGE	42.86	30.39	156.22	6.51	40.08	23.45	8.04	137.73
SANITATION OTHER THAN SEWERAGE	3.46	14.77	1.64	7.97	10.69	20.14	15.53	1.93
PARKS AND RECREATION	40.77	25.26	26.51	25.17	25.50	32.43	32.05	26.85
HOUSING AND URBAN DEVELOPMENT	3.39	2.46	.69	26.50	-	-	-	13.18
TOTAL EXPENDITURE FOR SALARY AND WAGES .	131.07	170.57	143.16	132.08	158.70	168.94	210.40	117.59
TOTAL DEBT	249.77	65.33	188.95	128.09	378.77	625.73	83.11	503.61
LONG-TERM, FULL FAITH AND CREDIT	174.47	23.85	88.27	99.97	192.43	89.51	15.84	314.15
LONG-TERM, NONGUARANTEED	75.31	41.47	100.68	28.12	186.34	536.22	67.26	175.44

See footnotes at end of table.

PER CAPITA AMOUNTS

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Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	California--Continued							
	Simi Valley	South Gate	Stockton	Sunnyvale	Thousand Oaks	Torrance	Vallejo	West Covina
REVENUE								
GENERAL REVENUE								
INTERGOVERNMENTAL REVENUE	126.35	253.65	610.26	422.77	296.58	344.29	287.71	292.44
FROM STATE GOVERNMENT	52.43	84.85	297.08	182.28	48.22	99.79	112.60	103.97
FROM FEDERAL GOVERNMENT	32.94	66.85	105.39	71.36	40.94	76.44	61.10	88.62
TAXES	19.25	17.83	189.13	110.92	6.66	21.26	51.51	12.88
PROPERTY	66.01	132.61	193.56	146.49	89.27	202.93	142.92	154.40
OTHER	25.35	79.75	69.01	61.56	7.16	62.30	60.42	85.41
CHARGES AND MISCELLANEOUS	40.66	52.86	124.55	84.93	82.11	140.62	82.50	69.00
	7.92	36.19	119.62	94.00	159.09	41.57	32.19	34.07
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	132.76	227.68	547.34	297.23	300.45	313.16	299.74	207.28
CAPITAL OUTLAY	34.53	43.61	99.67	50.35	139.43	26.94	71.99	23.24
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	-	-	24.35	11.78	-	15.03	5.88	6.80
PUBLIC WELFARE	6.48	-	-	-	-	-	-	-
HEALTH AND HOSPITALS	-	-	-	-	-	.18	-	-
HIGHWAYS	39.61	34.08	48.07	21.75	21.40	48.61	26.76	27.59
POLICE PROTECTION	35.41	63.15	70.12	42.95	33.43	77.23	53.57	48.41
FIRE PROTECTION	-	.43	52.69	37.43	-	47.38	40.70	32.65
SEWERAGE	-	3.81	65.50	33.02	153.09	1.32	-	.80
SANITATION OTHER THAN SEWERAGE . . . . .	.82	6.89	10.90	24.99	-	10.41	-	2.51
PARKS AND RECREATION . . . . .	.27	42.46	36.59	38.49	13.50	31.57	9.15	24.90
HOUSING AND URBAN DEVELOPMENT	8.20	24.91	17.87	-	1.38	2.84	40.59	6.55
TOTAL EXPENDITURE FOR SALARY AND WAGES .	64.49	76.65	235.42	137.09	85.56	150.82	156.75	92.37
TOTAL DEBT	9.96	-	379.46	217.01	277.23	24.28	296.77	287.92
LONG-TERM, FULL FAITH AND CREDIT	9.96	-	104.81	104.42	86.12	17.41	173.42	130.55
LONG-TERM, NONGUARANTEED	-	-	274.65	112.59	191.12	6.87	123.35	157.37
California--Continued								
	Colorado							
	Westminster	Whittier	Arvada	Aurora	Boulder	Colorado Springs	Denver	Fort Collins
REVENUE								
GENERAL REVENUE								
INTERGOVERNMENTAL REVENUE	183.18	221.62	169.73	293.46	310.48	337.54	821.27	296.87
FROM STATE GOVERNMENT	66.04	63.73	26.71	32.71	58.70	80.36	278.12	44.69
FROM FEDERAL GOVERNMENT	54.12	49.19	9.49	12.09	19.04	14.99	135.95	14.58
TAXES	10.09	12.40	10.22	15.39	29.04	57.32	143.77	23.56
PROPERTY	97.26	124.84	111.96	179.94	166.34	121.49	318.95	128.76
OTHER	27.17	36.72	21.07	45.17	35.39	35.71	122.99	23.34
CHARGES AND MISCELLANEOUS	70.09	86.12	90.89	134.77	130.95	85.78	195.96	105.43
	19.88	33.05	31.05	80.81	85.44	135.69	224.21	123.41
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	145.31	217.65	137.88	249.25	294.41	316.42	800.65	346.33
CAPITAL OUTLAY	15.86	25.69	23.98	31.18	111.34	87.50	157.55	173.54
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	-	10.50	-	4.43	10.60	-	14.03	8.95
PUBLIC WELFARE	-	-	2.91	-	5.33	2.09	116.53	-
HEALTH AND HOSPITALS	-	-	-	-	4.11	82.36	112.38	.65
HIGHWAYS	26.45	20.09	21.90	41.62	74.55	30.50	27.65	55.71
POLICE PROTECTION	48.30	48.40	33.10	37.56	32.41	38.11	79.51	28.31
FIRE PROTECTION	26.42	33.02	.01	25.20	21.85	24.21	45.65	20.31
SEWERAGE	-	3.18	15.30	32.19	25.09	21.64	53.30	32.42
SANITATION OTHER THAN SEWERAGE	1.88	19.23	.44	5.24	3.14	-	21.76	2.25
PARKS AND RECREATION	10.24	30.69	25.08	26.15	42.67	30.92	65.50	78.10
HOUSING AND URBAN DEVELOPMENT	-	-	2.09	3.07	3.67	3.42	2.60	6.2
TOTAL EXPENDITURE FOR SALARY AND WAGES .	101.50	98.95	61.18	136.81	127.04	225.40	379.26	128.9
TOTAL DEBT	29.21	42.79	186.66	641.78	224.13	886.96	930.17	201.1
LONG-TERM, FULL FAITH AND CREDIT	-	5.61	180.66	513.72	157.07	239.23	708.32	130
LONG-TERM, NONGUARANTEED	29.21	37.18	6.00	126.57	67.06	647.38	213.05	70

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Colorado--Continued		Connecticut					
	Lakewood	Pueblo	Bridgeport	Bristol	Danbury	East Hartford town	Fairfield town	Greenwich town
REVENUE								
GENERAL REVENUE	180.66	287.71	1 000.04	711.95	664.77	609.02	637.61	947.51
INTERGOVERNMENTAL REVENUE	56.95	91.86	482.97	280.33	174.31	142.52	121.76	142.35
FROM STATE GOVERNMENT	16.88	23.43	380.18	173.60	139.25	116.30	104.94	120.89
FROM FEDERAL GOVERNMENT	33.15	63.60	102.79	106.41	35.06	26.22	16.83	21.21
TAXES	112.40	148.23	431.82	372.66	435.19	435.22	461.65	690.89
PROPERTY	11.89	33.36	428.37	369.38	430.94	431.91	458.68	679.24
OTHER	100.51	114.87	3.44	3.28	4.26	3.30	2.97	11.65
CHARGES AND MISCELLANEOUS	11.31	47.62	85.26	58.96	55.27	31.28	54.19	114.27
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	183.21	225.55	887.62	726.93	642.88	587.39	663.47	852.97
CAPITAL OUTLAY	71.58	37.88	63.25	185.24	22.68	14.39	75.25	49.91
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	262.84	303.90	377.18	350.72	394.10	424.44
LIBRARIES	-	-	15.92	6.58	7.59	6.89	11.36	25.30
PUBLIC WELFARE	-	-	37.81	23.07	2.20	4.67	2.51	65.03
HEALTH AND HOSPITALS	-	2.38	40.16	5.76	6.17	3.08	8.25	12.21
HIGHWAYS	58.38	36.61	20.22	22.22	41.95	21.24	26.44	41.93
POLICE PROTECTION	38.65	43.66	56.43	114.38	42.12	38.56	38.62	57.84
FIRE PROTECTION	-	25.04	67.96	30.21	35.38	45.80	40.72	25.97
SEWERAGE	3.67	15.64	22.33	21.08	11.40	-	16.35	14.77
SANITATION OTHER THAN SEWERAGE	2.88	6.26	25.85	7.34	4.10	18.65	1.95	20.92
PARKS AND RECREATION	47.77	25.62	18.10	14.84	9.74	14.50	17.76	51.28
HOUSING AND URBAN DEVELOPMENT	1.00	11.84	5.56	83.44	15.22	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	71.55	125.39	514.71	362.31	397.75	401.43	396.03	554.00
TOTAL DEBT	35.37	597.62	404.69	432.80	353.82	214.45	859.59	114.58
LONG-TERM, FULL FAITH AND CREDIT	34.18	77.00	326.48	315.43	300.61	214.45	474.68	114.58
LONG-TERM, NONGUARANTEED	1.19	520.62	-	2.15	-	-	-	-
Connecticut--Continued								
	Hamden town	* Hartford	Manchester town	Meriden	Milford	New Britain	New Haven	Norwalk
REVENUE								
GENERAL REVENUE	728.14	1 485.23	604.86	705.29	805.51	547.09	867.81	656.51
INTERGOVERNMENTAL REVENUE	195.92	701.60	172.09	173.97	235.25	156.29	368.12	143.08
FROM STATE GOVERNMENT	98.62	357.22	134.32	156.82	144.82	122.67	294.02	127.75
FROM FEDERAL GOVERNMENT	97.30	344.31	37.77	17.08	90.43	33.10	72.82	15.33
TAXES	489.19	593.96	379.12	363.70	524.04	353.34	451.08	479.26
PROPERTY	484.81	589.86	375.07	360.62	513.97	352.18	446.01	472.22
OTHER	4.38	4.11	4.05	3.08	10.07	1.16	5.07	7.04
CHARGES AND MISCELLANEOUS	43.03	189.66	53.65	167.62	46.22	37.45	48.61	34.18
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	603.69	1 370.28	732.38	728.99	762.40	465.11	946.17	726.81
CAPITAL OUTLAY	20.48	78.26	127.76	84.47	60.37	2.16	213.68	138.40
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	322.54	486.08	326.74	262.97	368.35	209.25	365.85	342.41
LIBRARIES	12.07	11.49	8.40	7.77	7.32	8.55	8.64	8.81
PUBLIC WELFARE . . . . .	.72	107.71	6.62	5.04	1.49	7.78	40.30	9.23
HEALTH AND HOSPITALS	9.14	27.95	7.54	109.70	7.46	3.96	9.58	9.36
HIGHWAYS	21.60	32.80	143.88	25.19	31.27	17.12	24.63	33.85
POLICE PROTECTION	55.44	84.67	38.09	29.77	56.59	35.45	63.96	51.91
FIRE PROTECTION	43.59	66.38	31.47	28.00	50.64	33.95	64.41	36.15
SEWERAGE . . . . .	.50	-	14.65	38.94	32.42	15.36	133.42	82.79
SANITATION OTHER THAN SEWERAGE	15.42	13.98	11.55	4.17	18.33	16.12	15.86	20.05
PARKS AND RECREATION	17.13	67.45	16.22	10.10	10.15	10.27	15.28	16.39
HOUSING AND URBAN DEVELOPMENT	-	68.07	5.51	-	-	-	111.27	2.84
TOTAL EXPENDITURE FOR SALARY AND WAGES	376.61	601.78	353.66	394.49	469.35	284.99	463.28	417.05
TOTAL DEBT	556.03	1 012.28	399.87	575.08	529.62	525.69	845.67	774.97
LONG-TERM, FULL FAITH AND CREDIT	531.13	944.59	179.97	458.67	529.62	409.94	611.91	606.49
LONG-TERM, NONGUARANTEED	-	-	-	-	-	115.75	-	-

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Connecticut--Continued					Delaware	District of Columbia	Florida
	Stamford	Stratford Town	Waterbury	West Hartford Town	West Haven ¹	Wilmington	Washington	Clearwater
REVENUE								
GENERAL REVENUE	1 033.32	539.20	838.78	769.69	469.94	1 188.46	2 458.53	404.98
INTERGOVERNMENTAL REVENUE	203.17	110.22	397.69	145.88	118.32	598.22	1 060.42	111.03
FROM STATE GOVERNMENT	137.46	75.96	233.36	107.43	88.37	203.82	-	38.07
FROM FEDERAL GOVERNMENT	64.57	34.26	162.79	32.26	29.95	390.88	1 016.73	64.83
TAXES	726.11	394.73	391.04	576.10	329.35	400.75	1 237.67	150.44
PROPERTY	719.13	392.07	387.40	571.89	328.34	217.62	288.78	67.52
OTHER	6.98	2.66	3.64	4.22	1.02	183.13	948.89	82.92
CHARGES AND MISCELLANEOUS	104.04	34.26	50.05	47.70	22.26	189.49	160.44	143.51
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	866.59	553.80	669.54	817.20	530.87	1 104.03	2 421.52	367.11
CAPITAL OUTLAY	75.60	3.96	51.82	101.31	42.77	89.30	208.30	76.43
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	385.49	312.36	233.73	429.26	263.65	421.82	474.06	-
LIBRARIES	19.14	5.27	4.60	16.43	6.73	.25	15.05	10.81
PUBLIC WELFARE	20.48	1.24	27.30	5.10	4.16	-	416.33	.07
HEALTH AND HOSPITALS	17.40	2.76	9.10	5.31	3.16	-	202.66	-
HIGHWAYS	35.02	23.26	25.34	46.44	17.55	30.86	81.47	4.11
POLICE PROTECTION	52.17	36.40	50.51	53.24	39.36	83.98	204.80	73.00
FIRE PROTECTION	48.65	40.15	33.09	45.32	-	63.86	80.12	43.20
SEWERAGE	42.96	15.08	15.37	40.88	37.44	107.80	104.13	81.77
SANITATION OTHER THAN SEWERAGE	36.61	20.46	15.55	39.75	9.06	33.30	35.11	33.95
PARKS AND RECREATION	20.87	13.39	16.74	31.11	13.24	19.67	39.81	48.60
HOUSING AND URBAN DEVELOPMENT	18.51	-	25.96	18.37	17.13	-	53.87	2.20
TOTAL EXPENDITURE FOR SALARY AND WAGES .	479.90	355.60	353.89	436.03	307.47	637.42	1 122.79	182.44
TOTAL DEBT	1 034.87	348.29	706.74	408.01	447.21	1 028.84	2 308.65	557.44
LONG-TERM, FULL FAITH AND CREDIT	662.28	348.29	515.40	387.16	344.63	918.58	1 767.59	156.51
LONG-TERM, NONGUARANTEED	348.98	-	72.17	-	-	104.78	346.43	400.93
Florida--Continued								
	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville	Miami	Miami Beach	Orlando
REVENUE								
GENERAL REVENUE	443.94	449.59	254.78	284.04	435.56	329.51	500.57	539.42
INTERGOVERNMENTAL REVENUE	144.34	227.83	94.42	95.18	167.21	106.91	91.14	162.34
FROM STATE GOVERNMENT	37.46	45.84	38.35	37.27	92.50	57.13	36.94	47.05
FROM FEDERAL GOVERNMENT	96.01	141.45	54.99	47.47	73.57	43.24	51.64	68.85
TAXES	181.48	103.33	112.33	114.18	131.85	192.28	329.61	182.06
PROPERTY	107.99	59.55	62.09	59.07	81.92	123.67	224.95	102.52
OTHER	73.49	43.78	50.24	55.12	46.93	66.61	104.66	79.54
CHARGES AND MISCELLANEOUS	118.12	118.43	48.03	74.67	136.50	30.33	79.81	195.02
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	401.24	392.11	291.16	307.33	427.33	336.10	587.05	509.49
CAPITAL OUTLAY	91.93	119.00	62.76	39.15	69.38	46.72	199.89	89.16
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	.14	-	-
LIBRARIES	-	6.62	4.28	-	4.24	-	5.59	6.92
PUBLIC WELFARE	-	.17	.38	-	8.23	-	.90	.24
HEALTH AND HOSPITALS	-	.30	-	.98	64.49	.18	.88	-
HIGHWAYS	13.61	40.44	6.03	25.62	24.28	28.05	10.96	37.26
POLICE PROTECTION	84.84	46.93	47.78	70.91	45.47	67.26	67.98	73.66
FIRE PROTECTION	40.42	37.07	31.47	32.90	27.35	47.05	36.38	51.14
SEWERAGE	101.36	117.73	63.50	22.27	45.87	15.22	130.63	36.30
SANITATION OTHER THAN SEWERAGE	23.70	20.78	20.83	23.26	16.43	31.98	23.40	31.86
PARKS AND RECREATION	24.57	9.96	14.69	39.96	14.09	45.89	72.35	28.84
HOUSING AND URBAN DEVELOPMENT	4.46	10.61	-	-	17.59	-	3.89	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	234.00	188.85	142.79	194.55	240.50	187.43	238.19	312.91
TOTAL DEBT	596.03	2 081.90	297.94	405.02	1 219.21	388.68	925.57	1 511.28
LONG-TERM, FULL FAITH AND CREDIT	367.82	163.65	-	151.34	342.89	357.37	795.67	144.86
LONG-TERM, NONGUARANTEED	228.08	1 914.55	297.94	241.50	794.99	28.31	129.89	1 366.42

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Florida--Continued							
	Pensacola	Pompano Beach	St. Petersburg	Tallahassee	Tampa	West Palm Beach	Astoria	Atlanta
REVENUE								
GENERAL REVENUE	588.00	387.16	315.34	579.13	422.30	444.29	193.84	589.14
INTERGOVERNMENTAL REVENUE	375.30	89.78	106.26	87.82	148.34	150.72	58.16	182.89
FROM STATE GOVERNMENT	57.65	47.02	41.94	37.94	48.26	42.05	18.09	84.84
FROM FEDERAL GOVERNMENT	306.55	22.14	61.01	48.34	98.07	102.41	32.43	80.17
TAXES	80.65	176.64	110.35	66.67	155.09	186.98	69.68	204.34
PROPERTY	24.46	85.75	54.07	29.88	82.76	118.66	42.89	141.84
OTHER	56.19	90.88	56.28	36.79	72.32	68.33	26.79	62.51
CHARGES AND MISCELLANEOUS	132.05	120.75	98.72	424.04	118.88	106.59	66.00	201.90
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	751.79	342.70	302.05	708.92	490.37	383.26	221.80	626.00
CAPITAL OUTLAY	396.13	45.47	62.25	169.28	91.67	98.42	25.12	191.43
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	9.10	9.63	4.37	-	12.70	4.12	-	11.17
PUBLIC WELFARE	-	-	1.16	-	-	-	-	14.18
HEALTH AND HOSPITALS	-	-	-	336.82	-	.63	1.02	6.92
HIGHWAYS	24.46	11.56	26.44	22.19	24.84	20.42	18.25	33.98
POLICE PROTECTION	67.03	67.90	56.32	38.82	68.91	74.39	45.07	66.46
FIRE PROTECTION	44.30	44.71	25.26	25.76	53.79	40.42	29.51	33.48
SEWERAGE	366.40	55.08	44.57	65.99	47.21	88.61	20.65	57.46
SANITATION OTHER THAN SEWERAGE	22.06	21.71	25.04	27.85	27.27	33.39	19.86	24.93
PARKS AND RECREATION	22.88	32.35	34.81	59.61	26.34	55.57	19.11	43.02
HOUSING AND URBAN DEVELOPMENT	5.60	-	12.73	2.17	2.32	-	7.90	1.35
TOTAL EXPENDITURE FOR SALARY AND WAGES .	184.89	202.14	164.55	435.58	271.22	217.06	142.78	241.76
TOTAL DEBT	732.81	339.16	876.80	4 285.73	558.98	383.16	89.08	2 186.66
LONG-TERM, FULL FAITH AND CREDIT	152.82	15.64	377.80	34.08	87.23	110.64	69.56	445.33
LONG-TERM, NONGUARANTEED	562.54	323.52	499.00	4 243.50	468.14	272.52	19.51	1 741.33
Georgia--Continued						Hawaii	Idaho	Illinois
	Augusta	Columbus	Macon	Savannah	Honolulu	Boise City	Arlington Heights	Aurora
REVENUE								
GENERAL REVENUE	351.03	340.44	228.81	332.33	446.41	284.18	238.81	268.57
INTERGOVERNMENTAL REVENUE	123.12	129.72	52.24	190.21	191.93	148.76	43.79	58.55
FROM STATE GOVERNMENT	14.40	20.03	9.21	40.79	19.42	20.59	30.41	25.97
FROM FEDERAL GOVERNMENT	41.24	109.48	42.67	75.29	172.39	127.29	13.38	32.46
TAXES	99.66	164.13	146.46	84.46	208.77	84.32	142.41	187.36
PROPERTY	44.70	56.35	72.09	39.74	168.17	75.24	72.81	127.14
OTHER	54.96	107.79	74.37	44.73	40.60	9.08	69.59	60.21
CHARGES AND MISCELLANEOUS	128.26	46.59	30.10	57.66	45.71	51.09	52.61	22.67
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	321.13	335.37	194.95	330.64	393.04	205.63	202.51	258.15
CAPITAL OUTLAY	74.08	75.41	30.80	92.13	109.31	76.98	29.27	69.95
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	1.29	-	-	-	-	-	-
LIBRARIES	-	.18	3.99	-	-	7.82	38.26	8.30
PUBLIC WELFARE . . . . .	.95	1.35	-	-	-	-	1.68	-
HEALTH AND HOSPITALS	-	23.03	2.14	-	5.54	.36	1.76	2.98
HIGHWAYS	41.69	29.22	24.47	46.86	32.68	-	25.84	42.88
POLICE PROTECTION	46.16	39.97	32.27	32.86	51.75	31.35	35.72	65.45
FIRE PROTECTION	30.29	23.48	27.68	27.94	25.77	27.03	26.01	35.76
SEWERAGE	31.65	14.21	-	24.39	80.08	39.98	-	-
SANITATION OTHER THAN SEWERAGE	13.11	21.14	20.04	33.17	16.20	-	-	9.50
PARKS AND RECREATION	6.90	17.31	15.23	29.70	32.73	29.19	.02	7.77
HOUSING AND URBAN DEVELOPMENT	18.50	5.10	3.71	-	9.77	15.81	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	141.05	163.80	115.80	158.85	159.90	77.84	96.20	146.94
TOTAL DEBT	401.73	305.82	265.50	359.08	384.00	133.67	1 044.78	309.35
LONG-TERM, FULL FAITH AND CREDIT	154.40	149.69	161.69	85.01	334.86	8.54	255.29	195.41
LONG-TERM, NONGUARANTEED	247.33	156.12	103.81	274.07	38.82	50.92	789.49	113.94

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Illinois--Continued							
	Champaign	Chicago	Cicero	Decatur	Des Plaines	East St. Louis	F.Gin	Evanston
REVENUE								
GENERAL REVENUE	470.49	457.34	175.24	207.36	227.26	396.46	243.10	366.57
INTERGOVERNMENTAL REVENUE	46.30	186.83	46.38	59.20	36.26	257.54	56.31	88.49
FROM STATE GOVERNMENT	32.59	46.87	28.64	27.56	26.37	41.78	26.47	36.32
FROM FEDERAL GOVERNMENT	13.71	125.51	17.74	31.64	9.89	215.76	29.84	27.80
TAXES	141.43	218.39	113.27	116.95	165.01	110.74	145.53	236.44
PROPERTY	61.16	99.70	59.21	44.94	74.68	62.32	81.24	126.27
OTHER	80.28	118.69	54.06	72.00	90.33	48.42	64.29	110.17
CHARGES AND MISCELLANEOUS	282.75	52.12	15.59	31.21	26.00	28.18	41.25	41.64
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	464.05	406.94	174.91	173.61	199.58	373.97	215.14	377.75
CAPITAL OUTLAY	71.22	42.39	18.82	32.89	20.36	44.60	48.05	82.58
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	6.11	-	-	-	-	-	-
LIBRARIES	15.88	8.26	3.77	9.13	10.62	4.86	-	19.15
PUBLIC WELFARE	-	9.18	-	-	-	10.80	-	3.72
HEALTH AND HOSPITALS	232.78	18.63	1.75	-	1.90	.98	1.59	13.23
HIGHWAYS	36.01	26.79	26.09	29.29	37.55	31.28	40.64	38.66
POLICE PROTECTION	41.67	109.18	38.49	28.07	39.72	42.02	41.12	50.81
FIRE PROTECTION	27.86	35.15	26.11	24.16	32.53	31.58	28.43	30.48
SEWERAGE	3.63	12.32	2.60	19.61	4.72	17.74	6.08	3.18
SANITATION OTHER THAN SEWERAGE	-	28.83	26.78	1.54	9.21	4.19	8.92	14.44
PARKS AND RECREATION	18.50	3.62	-	.31	3.22	1.41	19.86	58.62
HOUSING AND URBAN DEVELOPMENT	3.04	4.58	-	2.05	-	20.22	-	6.19
TOTAL EXPENDITURE FOR SALARY AND WAGES	229.72	274.85	96.14	95.71	122.62	211.94	135.86	182.80
TOTAL DEBT	220.48	427.56	48.61	279.26	286.95	345.26	175.00	265.35
LONG-TERM, FULL FAITH AND CREDIT	125.00	110.35	2.98	131.49	167.36	30.41	142.73	139.92
LONG-TERM, NONGUARANTEED	90.74	258.27	45.63	140.12	119.59	200.35	32.27	125.43
Illinois--Continued								
Item	Mount Prospect	Oak Lawn	Oak Park	Peoria	Rockford	Skokie	Springfield	
REVENUE								
GENERAL REVENUE	595.38	200.58	251.31	330.53	322.17	218.78	269.55	343.44
INTERGOVERNMENTAL REVENUE	78.81	34.11	41.77	54.74	106.71	51.77	49.51	114.83
FROM STATE GOVERNMENT	34.41	26.86	25.35	29.90	33.41	28.60	28.12	32.05
FROM FEDERAL GOVERNMENT	44.40	7.25	15.71	24.84	59.89	20.08	21.39	82.78
TAXES	210.02	138.49	125.41	220.90	174.66	139.77	193.93	165.64
PROPERTY	138.75	75.77	56.79	133.57	102.45	73.69	111.36	79.43
OTHER	71.27	62.72	68.62	87.33	72.21	65.08	82.57	86.21
CHARGES AND MISCELLANEOUS	306.55	27.98	84.13	54.89	40.80	27.23	26.11	62.97
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	363.90	153.73	247.27	295.16	340.30	225.59	213.14	347.89
CAPITAL OUTLAY	51.45	5.33	44.20	51.49	106.64	63.24	22.10	102.16
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	6.68	9.20	11.67	15.28	8.81	8.50	16.12	23.38
PUBLIC WELFARE	-	-	2.48	-	-	-	.17	-
HEALTH AND HOSPITALS	-	1.96	.34	4.87	-	34.70	3.02	6.60
HIGHWAYS	43.51	13.03	79.52	18.06	17.09	53.74	31.01	71.45
POLICE PROTECTION	61.45	30.71	37.40	63.41	52.22	38.78	41.85	44.65
FIRE PROTECTION	41.62	32.84	32.78	32.49	37.78	31.04	40.46	41.73
SEWERAGE	-	1.98	11.30	12.93	1.47	1.07	-	13.70
SANITATION OTHER THAN SEWERAGE	11.16	16.55	10.79	16.67	17.42	10.84	16.06	-
PARKS AND RECREATION	3.50	.08	-	11.91	24.45	1.29	-	26.51
HOUSING AND URBAN DEVELOPMENT	6.20	-	-	14.83	1.77	1.16	-	35.31
TOTAL EXPENDITURE FOR SALARY AND WAGES	140.80	85.79	106.63	163.38	125.14	110.90	138.00	221.34
TOTAL DEBT	1,522.23	141.80	407.49	452.01	462.10	265.64	32.71	1,857.67
LONG-TERM, FULL FAITH AND CREDIT	174.38	111.50	44.37	234.16	172.80	101.94	29.05	147.03
LONG-TERM, NONGUARANTEED	1,347.85	29.34	363.11	173.75	236.41	131.03	3.66	1,710.64

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

	Illinois--Continued		Indiana					
	Waukegan	Anderson	Bloomington	Evansville ¹	Fort Wayne	Gary ¹	Indianapolis	South Bend
REVENUE								
GENERAL REVENUE	272.69	238.35	228.67	247.16	273.67	217.15	238.09	486.98
INTERGOVERNMENTAL REVENUE	67.87	76.58	100.13	107.48	138.53	90.98	93.89	229.07
FROM STATE GOVERNMENT	28.22	46.91	52.82	48.47	48.31	56.60	58.96	112.84
FROM FEDERAL GOVERNMENT	39.65	29.41	42.51	57.55	90.22	34.39	34.92	115.71
TAXES	160.12	95.87	74.10	82.83	83.35	118.56	127.73	157.24
PROPERTY	90.98	95.02	72.89	81.94	83.10	117.39	125.76	152.17
OTHER	69.13	.85	1.21	.89	.25	1.17	1.97	5.06
CHARGES AND MISCELLANEOUS	44.70	65.90	54.44	56.85	51.79	7.61	16.48	100.27
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	249.96	198.85	198.05	255.69	299.58	183.62	157.96	459.67
CAPITAL OUTLAY	76.06	19.96	57.27	22.76	79.17	36.28	17.32	75.27
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	.57	-	.05	-	.20	2.18
LIBRARIES	9.61	-	-	.83	-	-	-	-
PUBLIC WELFARE	-	-	-	-	-	-	-	59.10
HEALTH AND HOSPITALS	1.69	-	-	5.44	.36	4.68	8.29	87.70
HIGHWAYS	44.23	18.77	27.79	24.76	34.37	13.58	13.04	34.58
POLICE PROTECTION	51.26	29.69	21.44	17.89	31.32	32.00	33.26	49.58
FIRE PROTECTION	37.46	31.00	21.64	27.48	21.09	21.45	28.26	21.30
SEWERAGE	4.32	32.63	52.91	36.12	50.48	22.36	5.51	43.11
SANITATION OTHER THAN SEWERAGE	10.90	8.97	3.94	-	10.81	-	9.73	9.74
PARKS AND RECREATION . . . . .	.50	11.50	14.04	18.64	22.49	10.68	9.74	22.40
HOUSING AND URBAN DEVELOPMENT	-	15.16	12.24	43.92	20.84	28.30	17.34	5.88
TOTAL EXPENDITURE FOR SALARY AND WAGES .	119.75	136.50	99.16	131.94	154.17	93.71	93.65	181.32
TOTAL DEBT	133.71	307.11	280.26	202.70	148.96	207.79	404.50	402.64
LONG-TERM, FULL FAITH AND CREDIT	6.62	151.61	20.97	58.43	50.28	150.46	255.23	394.77
LONG-TERM, NONGUARANTEED	127.09	155.50	259.29	144.27	98.68	14.68	149.27	7.87
Indiana--Continued								
	Kokomo	Lafayette	Muncie ¹	South Bend	Terre Haute ¹	Elkhart Gardn. ¹	Montgomery City ¹	Westville ¹
REVENUE								
GENERAL REVENUE	265.01	174.75	205.75	264.42	227.70	566.45	327.42	350.57
INTERGOVERNMENTAL REVENUE	108.03	60.13	105.40	94.72	90.54	321.77	115.40	171.49
FROM STATE GOVERNMENT	81.36	34.77	41.95	55.36	51.75	64.51	72.05	64.79
FROM FEDERAL GOVERNMENT	25.69	23.57	61.47	39.36	38.32	257.26	43.35	93.63
TAXES	101.33	70.18	63.20	118.84	89.32	149.76	95.09	119.71
PROPERTY	100.85	69.46	62.73	117.83	88.22	144.28	90.82	111.86
OTHER . . . . .	.48	.72	.47	.99	1.10	5.48	4.28	7.85
CHARGES AND MISCELLANEOUS	55.65	44.44	37.15	50.86	47.84	94.91	116.93	59.36
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	308.20	145.75	208.97	197.20	220.06	660.89	278.79	331.81
CAPITAL OUTLAY	99.85	10.53	85.74	16.91	36.21	423.24	51.70	148.57
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	-	-	-	-	-	7.92	5.73	5.91
PUBLIC WELFARE	-	-	-	-	-	18.72	-	-
HEALTH AND HOSPITALS	-	1.20	-	.55	.66	-	3.07	5.00
HIGHWAYS	7.17	14.44	18.53	22.77	21.94	61.96	42.90	53.00
POLICE PROTECTION	34.34	21.93	22.39	40.27	24.13	31.83	45.39	25.03
FIRE PROTECTION	31.52	25.64	20.41	31.57	24.15	25.42	29.59	20.84
SEWERAGE	114.68	32.65	56.63	24.73	62.23	318.18	33.05	98.12
SANITATION OTHER THAN SEWERAGE	12.98	4.65	25.95	2.97	6.92	17.82	14.13	11.21
PARKS AND RECREATION	8.48	11.66	5.26	21.45	17.89	54.66	11.81	11.96
HOUSING AND URBAN DEVELOPMENT	-	5.27	-	3.57	5.37	13.57	14.39	21.59
TOTAL EXPENDITURE FOR SALARY AND WAGES .	120.31	85.14	71.12	120.18	95.61	160.71	117.75	111.17
TOTAL DEBT	390.97	110.54	175.59	324.68	389.09	580.75	989.04	306.70
LONG-TERM, FULL FAITH AND CREDIT	5.19	7.69	148.26	8.38	223.03	394.64	226.41	287.84
LONG-TERM, NONGUARANTEED	364.77	102.85	27.33	316.30	166.05	186.11	762.63	13.56

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Iowa—Continued					Kansas			
	Des Moines	Dubuque	Sioux City	Waterloo	Kansas City	Lawrence	Overland Park	Topeka	
REVENUE									
GENERAL REVENUE	372.36	332.98	489.44	356.07	386.49	389.82	156.78	338.15	
INTERGOVERNMENTAL REVENUE	128.05	136.60	258.40	159.17	171.24	52.37	45.85	115.01	
FROM STATE GOVERNMENT	72.85	60.80	77.10	49.52	23.51	18.07	19.20	36.23	
FROM FEDERAL GOVERNMENT	41.96	75.24	181.31	108.34	120.70	33.64	7.53	74.26	
TAXES	145.38	94.76	136.07	126.26	146.62	106.38	74.45	130.34	
PROPERTY	132.72	90.35	117.88	120.91	135.93	69.55	46.88	85.98	
OTHER	12.66	4.41	18.20	5.35	10.69	36.83	27.61	44.36	
CHARGES AND MISCELLANEOUS	98.93	101.62	94.97	70.63	68.63	231.08	36.47	92.40	
EXPENDITURE									
GENERAL EXPENDITURE, TOTAL	351.63	303.23	501.76	339.01	354.25	606.41	145.92	343.60	
CAPITAL OUTLAY	75.01	100.15	249.81	108.65	98.11	288.81	38.80	100.22	
GENERAL EXPENDITURE, SELECTED ITEMS:									
EDUCATION	—	—	—	—	—	—	—	—	
LIBRARIES	8.85	6.26	9.07	5.50	—	7.09	—	—	
PUBLIC WELFARE	—	—	—	—	—	—	.06	—	
HEALTH AND HOSPITALS	7.03	3.62	6.16	3.54	8.81	228.63	.84	25.13	
HIGHWAYS	65.72	27.76	74.09	39.00	52.18	54.41	56.10	62.50	
POLICE PROTECTION	44.89	27.57	33.95	31.12	42.53	27.75	29.31	47.00	
FIRE PROTECTION	29.58	30.12	25.73	30.45	39.95	18.01	—	35.78	
SEWERAGE	32.45	58.14	163.31	22.95	38.96	146.60	—	12.46	
SANITATION OTHER THAN SEWERAGE	18.60	14.53	11.37	8.86	7.16	15.90	—	14.04	
PARKS AND RECREATION	28.77	38.43	39.24	26.22	10.43	10.73	18.03	21.68	
HOUSING AND URBAN DEVELOPMENT	25.30	8.16	24.43	69.72	5.09	7.25	—	.46	
TOTAL EXPENDITURE FOR SALARY AND WAGES	165.53	157.50	164.28	128.09	115.60	176.98	55.04	153.45	
TOTAL DEBT	310.96	341.79	511.45	356.56	624.58	864.73	254.76	743.24	
LONG-TERM, FULL FAITH AND CREDIT	228.52	123.18	358.47	321.36	116.24	331.62	144.02	337.23	
LONG-TERM, NONGUARANTEED	82.44	218.61	152.98	35.20	482.16	517.21	91.72	906.02	
 KANSAS 1977-78									
REVENUE									
GENERAL REVENUE	401.61	309.92	636.57	599.78	428.90	258.77	273.27	228.77	
INTERGOVERNMENTAL REVENUE	118.52	69.70	315.15	106.87	131.03	109.34	68.44	81.85	
FROM STATE GOVERNMENT	30.89	11.55	15.06	46.05	41.74	24.77	20.12	12.83	
FROM FEDERAL GOVERNMENT	77.62	58.15	212.04	58.82	89.27	25.35	40.41	67.75	
TAXES	136.59	206.58	183.99	104.24	200.99	55.43	120.54	114.41	
PROPERTY	111.52	67.42	55.58	45.40	57.07	34.33	25.75	38.08	
OTHER	25.08	139.16	128.41	58.84	143.93	21.10	94.79	76.33	
CHARGES AND MISCELLANEOUS	146.49	33.64	137.43	388.67	96.88	94.00	84.28	32.51	
EXPENDITURE									
GENERAL EXPENDITURE, TOTAL	771.70	281.32	536.27	587.72	519.29	320.46	293.90	224.78	
CAPITAL OUTLAY	487.08	33.93	110.07	65.50	195.48	151.54	98.71	61.79	
GENERAL EXPENDITURE, SELECTED ITEMS:									
EDUCATION	—	—	.13	—	—	—	—	—	
LIBRARIES	5.79	2.27	10.99	5.15	3.71	—	—	—	
PUBLIC WELFARE	—	8.51	—	2.00	.31	—	—	—	
HEALTH AND HOSPITALS	321.61	14.16	20.03	307.37	87.04	.51	—	—	
HIGHWAYS	56.77	19.69	14.78	35.00	36.84	86.54	75.88	29.20	
POLICE PROTECTION	8.6	9	6.8	6.68	6.67	6.78	—	9	
FIRE PROTECTION	24.04	35.04	33.99	34.26	24.66	16.05	21.56	22.06	
SEWERAGE	22.36	18.70	111.53	20.16	26.92	66.72	23.72	18.65	
SANITATION OTHER THAN SEWERAGE	8.42	26.35	21.27	33.69	22.51	16.74	16.08	11.60	
PARKS AND RECREATION	19.86	22.47	32.16	15.45	58.62	19.76	26.05	14.85	
HOUSING AND URBAN DEVELOPMENT	3.73	9.01	35.04	5.01	—	—	5.59	17.03	
TOTAL EXPENDITURE FOR SALARY AND WAGES	140.09	143.39	211.67	340.50	147.83	66.05	118.30	87.25	
TOTAL DEBT	1 476.90	672.77	1 053.45	2 997.37	939.56	339.78	1 498.39	314.67	
LONG-TERM, FULL FAITH AND CREDIT	315.77	87.63	132.81	2 410.87	258.85	50.91	166.75	215.18	
LONG-TERM, NONGUARANTEED	1 103.82	555.68	870.47	553.32	680.72	288.87	1 317.12	99.49	

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Louisiana--Continued			Maine	Maryland	Massachusetts		
	Monroe	New Orleans	Shreveport	Portland	Baltimore	Boston	Brockton	Brockline town
REVENUE								
GENERAL REVENUE	336.08	522.46	309.23	762.15	1 320.25	1 283.32	916.98	1 051.22
INTERGOVERNMENTAL REVENUE	84.83	220.49	115.00	274.81	828.38	454.28	365.98	199.76
FROM STATE GOVERNMENT	20.46	61.81	23.75	143.01	555.30	280.05	180.03	145.01
FROM FEDERAL GOVERNMENT	64.37	158.59	89.08	130.46	264.36	172.56	184.33	54.76
TAXES	143.05	186.63	143.40	410.05	386.88	695.84	500.16	806.76
PROPERTY	56.23	60.10	66.53	405.03	260.90	688.86	490.10	806.73
OTHER	35.83	126.53	76.87	4.62	125.98	6.99	2.06	2.73
CHARGES AND MISCELLANEOUS	108.20	115.34	50.83	77.29	105.00	133.19	50.84	42.76
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	284.73	473.65	248.65	754.91	1 272.26	1 294.62	902.96	978.10
CAPITAL OUTLAY	66.07	73.41	69.84	97.08	317.79	101.94	49.81	32.26
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	2.00	-	279.86	401.07	384.17	386.58	367.64
LIBRARIES	-	4.08	.85	9.42	11.07	19.29	6.83	23.72
PUBLIC WELFARE	-	7.18	.11	10.48	6.39	6.25	8.11	10.95
HEALTH AND HOSPITALS	2.50	14.17	.23	41.30	95.83	141.20	3.54	12.41
HIGHWAYS	22.11	38.98	39.41	47.87	156.37	34.06	45.33	68.63
POLICE PROTECTION	27.61	55.66	41.01	49.72	95.18	115.75	58.18	64.15
FIRE PROTECTION	28.68	26.36	33.11	46.79	45.92	77.95	60.85	84.65
SEWERAGE	24.53	34.22	34.03	23.60	50.91	14.06	31.19	10.20
SANITATION OTHER THAN SEWERAGE	32.61	17.18	25.54	11.62	27.97	22.43	21.38	24.53
PARKS AND RECREATION	34.01	38.93	17.21	33.51	44.70	33.89	14.65	60.75
HOUSING AND URBAN DEVELOPMENT	12.12	34.77	1.73	62.21	47.10	52.34	8.44	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	114.83	213.26	134.27	412.16	600.14	727.07	514.01	611.11
TOTAL DEBT	1 297.63	662.11	331.72	652.16	613.30	968.49	555.03	278.93
LONG-TERM, FULL FAITH AND CREDIT	363.27	364.41	215.01	652.16	608.95	827.09	522.64	277.94
LONG-TERM, NONGUARANTEED	857.65	260.12	116.71	-	4.36	11.90	-	-
Massachusetts--Continued								
	Cambridge	Chicopee	Fall River	Framingham town	Lawrence	Lowell	Lynn	Malden
REVENUE								
GENERAL REVENUE	1 006.40	713.36	728.60	802.74	580.66	756.73	915.92	926.71
INTERGOVERNMENTAL REVENUE	231.65	284.36	375.53	188.86	200.08	348.56	357.25	412.95
FROM STATE GOVERNMENT	167.92	155.18	193.98	144.28	171.49	168.88	205.55	121.47
FROM FEDERAL GOVERNMENT	63.73	129.04	181.50	41.21	27.21	178.68	148.56	288.01
TAXES	593.33	394.28	334.45	561.01	347.86	378.18	536.55	453.34
PROPERTY	587.92	392.08	332.69	558.48	346.01	375.58	533.62	451.87
OTHER	5.41	2.19	1.76	2.53	1.85	2.60	2.93	1.47
CHARGES AND MISCELLANEOUS	181.42	34.72	18.63	52.87	32.72	29.98	22.12	60.41
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	1 126.15	596.39	660.38	768.08	615.37	779.45	907.85	1 030.43
CAPITAL OUTLAY	117.54	39.33	84.47	26.44	33.55	281.83	6.24	1 360.23
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	345.62	322.58	245.40	439.30	233.96	247.95	317.13	248.24
LIBRARIES	11.50	5.27	5.42	11.11	6.66	4.27	8.67	7.02
PUBLIC WELFARE	23.62	8.61	8.50	5.66	6.52	12.88	23.95	12.89
HEALTH AND HOSPITALS	159.32	22.15	4.71	2.87	12.87	4.17	29.38	5.24
HIGHWAYS	34.48	21.85	17.58	53.47	28.44	22.43	31.57	25.57
POLICE PROTECTION	72.38	41.58	41.11	38.58	50.33	29.84	60.03	50.01
FIRE PROTECTION	73.46	47.85	52.50	51.65	62.35	29.62	70.55	54.61
SEWERAGE	42.09	17.82	17.99	14.65	29.09	272.37	9.68	1.02
SANITATION OTHER THAN SEWERAGE	17.46	11.86	18.96	18.63	24.67	9.02	13.15	13.73
PARKS AND RECREATION	35.55	14.65	9.02	14.06	10.07	20.46	20.72	6.75
HOUSING AND URBAN DEVELOPMENT	22.09	1.82	-	19.46	13.86	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	617.69	422.54	380.01	491.14	362.52	261.91	628.83	375.58
TOTAL DEBT	612.01	681.17	427.87	310.63	163.19	274.32	320.15	645.61
LONG-TERM, FULL FAITH AND CREDIT	501.13	364.01	427.87	310.63	131.87	242.55	257.82	609.23
LONG-TERM, NONGUARANTEED	-	306.55	-	-	-	-	23.41	-

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Massachusetts--continued							
	Medford	New Bedford ¹	Newton	Pittsfield	Quincy	Somerville	Springfield	Waltham
REVENUE								
GENERAL REVENUE	651.53	829.79	1,092.72	780.59	1,134.77	656.25	835.95	792.44
INTERGOVERNMENTAL REVENUE	151.24	429.20	314.80	238.93	298.34	208.78	379.55	173.64
FROM STATE GOVERNMENT	116.13	173.50	101.16	180.97	257.65	77.18	233.15	114.04
FROM FEDERAL GOVERNMENT	35.08	256.09	209.20	49.28	37.88	131.40	96.92	57.14
TAXES	473.54	376.68	743.08	504.48	559.96	437.08	411.68	585.78
PROPERTY	472.35	374.97	740.75	501.29	557.72	434.81	409.62	582.79
OTHER	1.19	1.71	2.33	3.19	2.24	2.27	2.06	2.98
CHARGES AND MISCELLANEOUS	26.75	23.92	34.85	37.18	276.47	10.39	44.72	33.02
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	636.40	884.66	957.86	706.90	1,251.04	556.96	794.01	814.15
CAPITAL OUTLAY	10.46	157.82	16.25	35.99	273.29	52.48	33.58	93.53
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	295.03	427.06	411.12	343.72	407.56	245.60	323.92	335.58
LIBRARIES	10.23	6.05	11.44	8.54	13.36	7.28	15.26	7.06
PUBLIC WELFARE	5.82	3.54	1.35	4.57	-	3.82	4.83	5.16
HEALTH AND HOSPITALS	5.78	7.47	9.57	8.68	249.47	4.96	48.13	3.76
HIGHWAYS	31.97	24.88	83.84	51.77	52.61	27.30	28.14	68.05
POLICE PROTECTION	41.09	43.77	70.98	37.87	73.28	37.12	44.79	54.75
FIRE PROTECTION	38.86	43.43	65.55	53.20	68.19	56.73	46.78	59.16
SEWERAGE	30.06	16.93	6.77	37.62	12.03	11.01	13.04	54.39
SANITATION OTHER THAN SEWERAGE	7.82	13.60	19.71	11.11	13.14	10.51	11.65	5.73
PARKS AND RECREATION	7.67	13.91	11.54	17.22	18.45	12.83	20.15	22.79
HOUSING AND URBAN DEVELOPMENT	-	20.11	9.29	3.06	-	8.23	15.89	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	393.15	352.77	709.77	442.30	673.80	348.79	474.53	473.70
TOTAL DEBT	134.92	1,099.98	186.26	484.58	457.38	384.26	298.86	367.86
LONG-TERM, FULL FAITH AND CREDIT	134.92	617.08	178.00	418.44	308.32	384.26	298.86	358.88
LONG-TERM, NONGUARANTEED	-	-	-	66.14	-	-	-	-
<i>Massachusetts--continued</i>								
	Michigan							
	Ypsilanti town	Windsor	Ann Arbor	Dearborn	Dearborn Heights	Flint	Fenton	Plymouth
REVENUE								
GENERAL REVENUE	754.92	1,019.51	421.96	487.28	207.05	731.52	223.00	215.75
INTERGOVERNMENTAL REVENUE	206.02	415.83	180.00	147.67	93.79	346.56	97.15	69.41
FROM STATE GOVERNMENT	162.26	214.95	81.30	90.14	57.52	158.55	55.05	49.32
FROM FEDERAL GOVERNMENT	43.03	200.18	95.75	57.18	22.67	169.74	37.78	3.88
TAXES	517.38	439.47	132.12	226.33	82.47	260.85	57.04	67.75
PROPERTY	515.55	436.22	128.67	222.43	79.46	127.07	55.13	57.39
OTHER	1.83	3.24	3.45	3.90	3.01	133.78	1.91	10.36
CHARGES AND MISCELLANEOUS	30.92	164.21	109.85	113.27	30.79	124.10	68.81	78.59
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	688.59	992.11	363.00	569.64	215.08	690.39	216.31	211.55
CAPITAL OUTLAY	28.56	91.13	95.08	59.04	25.84	131.93	28.33	28.09
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	383.82	372.58	-	-	-	11.46	-	-
LIBRARIES	15.27	14.00	-	20.51	1.81	9.25	6.26	9.80
PUBLIC WELFARE	4.12	52.09	-	-	-	.51	1.99	-
HEALTH AND HOSPITALS	2.47	123.83	1.79	4.72	5.18	67.49	-	-
HIGHWAYS	23.14	53.73	40.01	48.90	39.50	28.14	17.92	34.83
POLICE PROTECTION	59.05	60.01	42.44	84.88	38.98	135.25	24.91	38.55
FIRE PROTECTION	58.84	47.23	47.39	47.62	20.01	42.22	29.46	11.44
SEWERAGE	17.65	22.91	52.25	36.18	13.04	83.46	32.07	-
SANITATION OTHER THAN SEWERAGE	13.87	10.58	18.98	33.47	14.90	27.25	6.42	19.59
PARKS AND RECREATION	9.02	11.25	26.38	58.18	5.76	52.09	7.15	7.79
HOUSING AND URBAN DEVELOPMENT	-	9.28	14.44	25.78	-	39.36	1.87	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	435.91	538.42	190.90	277.81	106.66	366.45	109.75	86.50
TOTAL DEBT	445.43	396.66	345.66	250.56	30.43	531.20	189.80	168.15
LONG-TERM, FULL FAITH AND CREDIT	427.67	375.42	153.71	80.11	30.43	243.55	65.17	30.69
LONG-TERM, NONGUARANTEED	-	-	191.95	170.45	-	235.45	124.63	137.46

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Michigan--Continued							
	Flint	Grand Rapids	Kalamazoo	Lansing	Livonia	Pentwater	Rentonville	Riverview
REVENUE								
GENERAL REVENUE	807.18	514.03	357.84	508.52	258.35	1 131.47	264.49	265.56
INTERGOVERNMENTAL REVENUE	372.38	314.03	163.41	191.30	90.54	389.68	105.60	104.67
FROM STATE GOVERNMENT	133.08	77.17	91.53	74.08	66.86	125.26	66.01	67.68
FROM FEDERAL GOVERNMENT	182.09	231.92	71.23	117.20	19.35	263.82	32.12	36.93
TAXES	176.09	109.64	108.27	154.05	106.81	251.34	111.97	109.77
PROPERTY	60.64	46.93	106.44	66.73	102.41	133.05	108.13	108.00
OTHER	115.45	62.71	1.83	87.32	4.40	118.29	3.84	1.77
CHARGES AND MISCELLANEOUS	258.70	90.36	86.16	163.17	60.99	490.46	46.91	51.12
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	830.56	496.66	329.49	518.52	281.87	1 145.53	224.26	218.85
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	-	10.02	-	-	4.95	3.97	4.11	5.47
PUBLIC WELFARE	-	-	1.40	-	-	-	-	.13
HEALTH AND HOSPITALS	351.23	3.35	-	2.74	.18	345.76	-	-
HIGHWAYS	34.54	38.32	52.66	54.50	49.50	66.63	33.87	26.23
POLICE PROTECTION	86.21	53.91	52.10	56.50	42.95	145.56	44.77	35.86
FIRE PROTECTION	58.45	32.00	37.24	40.60	27.17	57.36	24.27	24.92
SEWERAGE	46.44	87.31	30.65	42.64	9.55	39.75	18.22	20.65
SANITATION OTHER THAN SEWERAGE	17.74	8.14	2.31	6.84	16.59	14.75	13.06	22.26
PARKS AND RECREATION	30.76	25.09	17.11	37.05	27.17	92.37	8.49	7.42
HOUSING AND URBAN DEVELOPMENT	72.59	28.66	-	42.48	5.69	19.14	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	405.41	273.50	179.53	313.53	192.75	569.78	106.90	115.80
TOTAL DEBT	426.05	208.03	230.80	423.75	490.86	920.56	24.83	54.27
LONG-TERM, FULL FAITH AND CREDIT	237.29	58.78	124.54	170.39	467.41	539.76	6.76	24.45
LONG-TERM, NONGUARANTEED	186.81	149.25	106.26	253.37	23.45	380.80	18.08	29.62
Michigan--Continued								
	Saginaw	St. Clair Shores	Southfield	Sterling Heights	Taylor	Troy	Warren	Westland
REVENUE								
GENERAL REVENUE	463.37	219.68	391.27	283.56	247.21	334.67	336.06	225.86
INTERGOVERNMENTAL REVENUE	199.75	85.69	89.08	84.34	83.44	87.32	164.22	106.88
FROM STATE GOVERNMENT	85.16	55.78	59.37	51.22	55.97	52.33	65.23	52.28
FROM FEDERAL GOVERNMENT	113.25	29.91	26.25	32.69	12.23	27.68	98.98	54.60
TAXES	159.89	91.19	208.85	114.71	129.46	162.89	118.07	76.00
PROPERTY	72.83	90.05	201.07	107.56	126.93	150.97	115.04	74.15
OTHER	87.06	1.13	7.78	7.16	2.52	11.92	3.03	1.85
CHARGES AND MISCELLANEOUS	103.72	42.80	93.34	84.50	34.32	84.45	53.77	42.98
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	400.48	209.74	390.28	250.40	244.59	312.25	292.08	243.40
CAPITAL OUTLAY	65.22	13.00	96.56	38.63	15.89	67.45	34.98	49.91
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES . . . . .	.01	5.70	6.90	6.44	2.01	11.14	4.76	1.29
PUBLIC WELFARE	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS	3.40	-	.01	-	2.46	-	-	1.78
HIGHWAYS	38.78	29.14	33.89	17.38	20.16	51.31	26.65	29.11
POLICE PROTECTION	83.37	42.94	67.66	54.13	42.25	73.94	67.91	36.83
FIRE PROTECTION	33.28	22.27	41.91	28.40	19.64	9.38	32.70	22.02
SEWERAGE	28.74	19.17	21.62	23.46	14.86	17.47	18.97	13.12
SANITATION OTHER THAN SEWERAGE	7.74	13.94	8.34	10.43	-	12.69	15.09	13.20
PARKS AND RECREATION	35.52	20.00	29.85	23.21	16.42	27.02	9.48	31.05
HOUSING AND URBAN DEVELOPMENT	15.77	-	-	-	1.30	-	.74	1.00
TOTAL EXPENDITURE FOR SALARY AND WAGES	196.66	120.89	164.63	119.80	111.79	117.74	126.38	98.96
TOTAL DEBT	549.09	122.51	221.80	39.67	246.96	97.80	176.00	83.49
LONG-TERM, FULL FAITH AND CREDIT	285.94	34.51	176.26	39.67	83.18	77.10	99.77	49.25
LONG-TERM, NONGUARANTEED	224.65	88.00	45.54	-	163.78	20.71	76.32	34.24

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Michigan--Continued		Minnesota					Mississippi		Missouri	
	Wyoming	Bloomington	Duluth	Minneapolis	Rochester	St. Paul	Jackson	Columbia			
REVENUE											
GENERAL REVENUE	285.18	311.48	481.06	565.82	312.86	541.66	373.80	244.97			
INTERGOVERNMENTAL REVENUE:	117.73	77.59	197.85	263.13	119.65	267.91	168.41	58.56			
FROM STATE GOVERNMENT	61.75	52.13	85.80	137.92	79.15	137.51	64.57	18.34			
FROM FEDERAL GOVERNMENT	29.07	17.13	109.24	120.07	31.09	115.79	95.31	39.28			
TAXES	69.15	101.82	115.69	211.63	99.38	158.36	105.61	114.33			
PROPERTY	66.43	70.94	66.70	182.74	82.30	109.32	93.83	22.46			
OTHER	2.73	30.88	48.99	28.89	17.08	46.05	11.79	91.87			
CHARGES AND MISCELLANEOUS	98.29	132.08	167.52	91.06	93.84	118.39	99.78	72.08			
EXPENDITURE											
GENERAL EXPENDITURE, TOTAL	226.76	302.48	507.86	521.42	310.84	585.83	291.25	233.49			
CAPITAL OUTLAY	23.23	81.30	106.48	93.67	104.97	168.16	68.23	52.99			
GENERAL EXPENDITURE, SELECTED ITEMS:											
EDUCATION	-	-	-	.01	-	-	-	-			
LIBRARIES	5.71	-	9.31	15.85	9.78	18.77	8.87	-			
PUBLIC WELFARE	-	-	.41	-	-	1.77	4.73	5.43			
HEALTH AND HOSPITALS . . . . .	.09	6.01	.45	16.69	-	12.98	2.00	6.83			
HIGHWAYS	26.69	56.55	74.58	68.10	77.92	66.91	36.07	25.49			
POLICE PROTECTION	39.08	36.90	41.05	54.18	32.06	56.51	33.81	35.19			
FIRE PROTECTION	11.95	13.81	38.30	34.07	29.10	39.39	27.78	28.32			
SEWERAGE	35.24	55.13	19.05	37.73	18.61	42.01	44.70	28.82			
SANITATION OTHER THAN SEWERAGE . . . . .	.87	1.54	2.82	23.82	3.82	11.37	19.06	18.73			
PARKS AND RECREATION	13.82	32.38	51.52	70.29	40.39	50.54	15.98	28.71			
HOUSING AND URBAN DEVELOPMENT	-	1.82	1.11	22.34	2.43	59.72	.93	4.27			
TOTAL EXPENDITURE FOR SALARY AND WAGES	129.20	125.40	256.45	249.69	158.90	206.74	137.22	143.61			
TOTAL DEBT	620.38	631.76	787.99	854.18	169.61	1 305.48	561.04	753.79			
LONG-TERM, FULL FAITH AND CREDIT	532.53	240.01	338.75	682.60	114.39	678.62	210.00	23.83			
LONG-TERM, NONGUARANTEED	87.85	391.75	449.24	171.58	55.22	626.86	339.95	729.96			
 Montana											
	Fergusson	Independent	Kingsbury	Lewistown	Missoula	Springfield	Billings	Great Falls			
REVENUE											
GENERAL REVENUE	71.33	277.25	602.56	382.76	639.42	307.21	298.41	339.11			
INTERGOVERNMENTAL REVENUE:	27.42	129.30	174.45	238.23	210.14	131.69	95.26	127.39			
FROM STATE GOVERNMENT	8.71	25.41	23.71	41.96	63.71	17.11	32.61	37.24			
FROM FEDERAL GOVERNMENT	9.51	103.89	150.11	192.23	146.38	104.83	62.50	90.15			
TAXES	36.71	106.32	306.68	97.63	331.59	88.02	88.20	84.12			
PROPERTY	16.62	30.26	54.07	47.40	64.52	49.44	75.96	75.81			
OTHER	20.09	76.07	252.61	50.23	267.07	38.58	12.24	6.30			
CHARGES AND MISCELLANEOUS	7.21	41.62	121.43	46.90	97.69	87.51	114.96	127.61			
EXPENDITURE											
GENERAL EXPENDITURE, TOTAL	73.09	175.28	541.34	395.28	591.38	248.23	348.77	284.95			
CAPITAL OUTLAY	7.62	10.59	85.33	211.44	66.28	82.88	153.04	98.10			
GENERAL EXPENDITURE, SELECTED ITEMS:											
EDUCATION	-	-	28.74	-	9.54	-	-	-			
LIBRARIES	-	-	-	4.23	8.66	6.74	9.34	9.56			
PUBLIC WELFARE	-	-	1.78	1.13	7.99	1.65	2.32	-			
HEALTH AND HOSPITALS	1.12	7.03	35.77	7.65	128.66	4.15	2.12	.33			
HIGHWAYS	11.62	15.47	45.57	30.64	26.50	47.75	67.74	27.15			
POLICE PROTECTION	22.14	30.00	82.89	27.97	93.85	24.46	30.14	31.28			
FIRE PROTECTION	-	26.59	48.32	31.27	33.33	20.80	30.84	21.22			
SEWERAGE	1.51	11.97	38.92	206.53	.76	59.97	26.55	83.95			
SANITATION OTHER THAN SEWERAGE . . . . .	.31	.91	14.38	2.83	15.60	4.87	27.73	25.77			
PARKS AND RECREATION	13.58	9.17	30.75	26.90	40.71	13.71	15.86	22.46			
HOUSING AND URBAN DEVELOPMENT	3.37	3.56	17.25	13.77	16.38	-	13.39	2.54			
TOTAL EXPENDITURE FOR SALARY AND WAGES	35.82	152.06	201.01	96.27	323.01	182.06	120.30	121.87			
TOTAL DEBT	43.25	546.22	669.99	240.28	293.30	1 077.00	587.80	372.66			
LONG-TERM, FULL FAITH AND CREDIT	39.00	193.37	196.24	79.75	176.33	218.50	46.66	34.08			
LONG-TERM, NONGUARANTEED	4.25	352.86	467.50	160.53	116.97	858.50	541.14	338.58			

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Nebraska		Nevada		New Hampshire		New Jersey	
	Lincoln	Omaha	Las Vegas	Reno	Manchester	Nashua	Bayonne	Brentwood
REVENUE								
GENERAL REVENUE	398.84	361.71	298.80	590.20	725.76	601.05	327.36	261.30
INTERGOVERNMENTAL REVENUE	81.31	167.31	136.22	217.55	247.89	128.92	90.74	50.96
FROM STATE GOVERNMENT	38.50	40.03	42.93	39.67	114.24	85.11	54.24	28.49
FROM FEDERAL GOVERNMENT	34.43	120.13	25.48	99.78	109.01	43.14	35.86	22.47
TAXES	142.44	150.43	109.67	162.68	406.67	431.66	209.62	198.91
PROPERTY	84.96	88.58	56.66	75.88	398.23	424.49	181.84	170.81
OTHER	57.49	61.85	53.02	86.81	8.44	7.17	27.78	28.10
CHARGES AND MISCELLANEOUS	175.09	43.97	52.91	209.97	71.21	40.47	27.00	11.42
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	397.87	369.67	291.64	549.87	716.89	545.45	311.65	236.36
CAPITAL OUTLAY	114.48	138.10	34.22	202.81	143.22	34.34	17.84	2.55
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	6.05	.13	-	-	264.58	277.47	-	-
LIBRARIES	10.15	8.66	3.00	-	5.96	8.35	7.45	8.24
PUBLIC WELFARE	-	.12	-	-	14.22	3.89	11.35	1.49
HEALTH AND HOSPITALS	85.62	5.43	-	-	4.64	3.47	6.69	5.89
HIGHWAYS	78.95	44.99	32.99	57.76	167.15	44.86	10.74	8.22
POLICE PROTECTION	34.24	36.18	74.90	93.92	42.67	38.49	46.85	49.96
FIRE PROTECTION	25.42	30.20	47.58	59.21	37.28	37.78	47.62	41.58
SEWERAGE	38.84	79.52	15.34	52.85	2.74	12.35	9.33	6.04
SANITATION OTHER THAN SEWERAGE	3.84	17.49	-	-	9.93	10.72	11.46	11.38
PARKS AND RECREATION	27.83	25.28	31.13	41.80	13.17	9.77	12.76	6.61
HOUSING AND URBAN DEVELOPMENT	16.42	15.69	-	-	.01	-	8.43	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	202.80	123.43	102.13	204.71	376.34	306.38	169.51	143.51
TOTAL DEBT	1 183.39	316.85	99.62	339.25	607.21	522.77	170.42	147.89
LONG-TERM, FULL FAITH AND CREDIT	124.10	258.03	70.30	285.99	607.21	522.77	154.84	139.86
LONG-TERM, NONGUARANTEED	1 040.99	52.53	29.32	16.55	-	-	-	-
New Jersey--Continued								
	Brick Township	Camden	Cherry Hill township ¹	Clifton ¹	Dover township ¹	East Orange	Edison township	Elizabeth
REVENUE								
GENERAL REVENUE	163.06	409.92	281.17	479.33	182.61	740.83	704.34	660.93
INTERGOVERNMENTAL REVENUE	27.27	180.97	28.85	94.11	29.43	266.08	120.14	208.17
FROM STATE GOVERNMENT	13.78	91.04	14.00	68.72	14.13	235.84	92.98	160.10
FROM FEDERAL GOVERNMENT	13.49	89.93	14.85	23.06	15.29	27.40	22.49	47.24
TAXES	122.76	176.35	212.96	367.06	131.31	451.21	569.05	425.77
PROPERTY	91.76	133.80	174.29	326.49	97.26	420.80	441.40	368.90
OTHER	30.99	42.55	38.67	40.57	34.06	30.41	127.66	56.87
CHARGES AND MISCELLANEOUS	13.04	52.61	39.35	18.17	21.87	23.54	15.15	26.99
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	138.56	380.76	262.46	390.48	222.04	686.74	643.72	659.70
CAPITAL OUTLAY	17.37	40.94	30.83	6.09	61.02	9.85	22.91	42.48
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	208.27	-	345.52	413.20	312.39
LIBRARIES	-	3.66	5.75	6.03	1.25	9.91	6.53	8.63
PUBLIC WELFARE	1.43	25.79	.28	.25	.74	26.68	.12	10.93
HEALTH AND HOSPITALS	1.06	6.48	2.64	3.96	2.62	14.24	4.55	10.90
HIGHWAYS	20.25	15.89	14.20	8.15	24.35	11.16	17.92	24.68
POLICE PROTECTION	21.72	77.10	29.87	34.28	50.98	47.21	48.31	48.05
FIRE PROTECTION	-	62.98	.06	37.52	1.05	33.36	29.50	46.97
SEWERAGE . . . . .	.59	22.50	21.94	12.18	.24	12.83	21.53	23.05
SANITATION OTHER THAN SEWERAGE	16.98	28.74	8.02	15.16	12.97	16.63	.01	16.22
PARKS AND RECREATION	3.98	4.16	26.07	4.37	22.54	10.58	4.84	9.60
HOUSING AND URBAN DEVELOPMENT	-	2.29	-	-	.03	15.86	-	11.84
TOTAL EXPENDITURE FOR SALARY AND WAGES .	69.49	175.51	70.70	259.51	88.97	381.87	418.53	392.18
TOTAL DEBT	83.92	161.99	288.05	178.13	138.28	372.75	477.96	4A7.11
LONG-TERM, FULL FAITH AND CREDIT	83.92	151.85	86.80	115.66	100.39	365.79	393.08	463.76
LONG-TERM, NONGUARANTEED	-	-	70.64	-	-	-	9.27	-

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	New Jersey--Continued							
	Hamilton township (Mercer County)	Irvington	Jersey City	Middletown township	Newark	Old Bridge township	Passaic ¹	Paterson
REVENUE								
GENERAL REVENUE	205.05	278.57	752.20	193.91	1 153.97	147.70	290.18	562.44
INTERGOVERNMENTAL REVENUE	38.33	58.16	350.66	50.42	703.43	22.38	109.95	329.19
FROM STATE GOVERNMENT	23.45	32.3	276.88	12.09	560.33	11.88	61.38	226.06
FROM FEDERAL GOVERNMENT	14.88	25.73	73.74	38.33	137.09	10.50	45.51	102.98
TAXES	134.56	187.36	370.74	133.81	406.11	115.43	169.76	217.41
PROPERTY	32.53	163.23	296.29	97.49	295.00	86.07	143.50	187.54
OTHER	102.02	24.13	74.45	36.32	111.11	29.37	26.26	29.87
CHARGES AND MISCELLANEOUS	32.16	33.05	30.80	9.67	44.43	9.89	10.47	15.85
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	183.88	250.27	682.12	196.55	1 078.53	155.80	287.28	642.67
CAPITAL OUTLAY	24.39	2.18	23.93	34.19	30.84	29.05	8.91	56.31
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	313.48	-	465.23	-	-	321.41
LIBRARIES	6.04	5.82	8.77	6.31	11.50	5.00	7.46	4.35
PUBLIC WELFARE	2.75	-	10.24	.41	103.77	1.95	6.01	11.65
HEALTH AND HOSPITALS	4.54	6.39	10.98	2.61	10.90	2.65	4.54	15.04
HIGHWAYS	32.39	11.94	9.25	49.67	15.17	15.55	10.82	19.20
POLICE PROTECTION	35.43	45.19	78.95	34.62	106.46	42.46	54.00	62.39
FIRE PROTECTION	1.12	45.92	54.58	5.01	75.16	.47	41.37	45.28
SEWERAGE	16.43	-	4.14	-	14.50	-	11.68	14.03
SANITATION OTHER THAN SEWERAGE	12.41	2.68	22.38	8.58	19.36	-	8.93	15.86
PARKS AND RECREATION	7.41	4.34	10.30	13.68	16.48	20.72	11.42	5.81
HOUSING AND URBAN DEVELOPMENT . . . . .	.50	-	27.33	-	4.36	-	2.27	36.62
TOTAL EXPENDITURE FOR SALARY AND WAGES .	90.29	118.05	453.67	75.01	631.81	62.05	141.29	388.67
TOTAL DEBT	159.96	124.65	537.09	178.51	520.44	190.08	161.61	359.58
LONG-TERM, FULL FAITH AND CREDIT	99.56	124.65	508.36	178.51	506.68	190.08	133.61	320.72
LONG-TERM, NONGUARANTEED	-	-	-	-	-	-	-	38.86
<i>New Jersey--Continued</i>								
					New Mexico			New York
	Trenton	Union City	Vineland	Woodbridge township	Albuquerque	Albany	Binghamton	Buffalo
REVENUE								
GENERAL REVENUE	374.67	293.28	551.17	220.44	420.93	614.78	719.24	1 008.41
INTERGOVERNMENTAL REVENUE	136.97	95.78	256.55	63.56	222.24	362.78	147.85	674.25
FROM STATE GOVERNMENT	61.10	46.67	228.71	34.52	124.76	125.36	74.62	330.93
FROM FEDERAL GOVERNMENT	75.86	49.12	23.01	28.82	94.19	188.76	47.16	258.63
TAXES	203.06	188.99	261.31	146.30	111.41	189.40	238.57	253.49
PROPERTY	166.92	168.72	236.64	38.57	66.64	181.44	173.72	241.94
OTHER	36.14	20.27	24.67	107.74	44.77	7.96	64.84	11.55
CHARGES AND MISCELLANEOUS	34.65	8.51	33.31	10.58	87.28	62.60	332.83	80.67
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	378.78	297.68	605.75	207.83	399.76	556.34	681.72	941.03
CAPITAL OUTLAY	77.75	-	57.77	16.96	56.64	162.86	59.17	152.05
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	433.32	-	-	-	-	359.38
LIBRARIES	10.75	5.30	4.87	13.42	5.07	9.07	13.35	-
PUBLIC WELFARE	10.58	6.21	3.21	.92	-	-	6.20	.16
HEALTH AND HOSPITALS	17.01	6.88	9.66	3.80	4.61	1.46	276.10	3.17
HIGHWAYS	9.11	8.91	12.83	25.36	24.01	34.06	40.60	21.07
POLICE PROTECTION	71.56	39.27	35.18	49.16	51.29	62.76	41.53	64.21
FIRE PROTECTION	53.46	36.13	8.08	-	36.94	40.80	44.40	56.32
SEWERAGE	25.39	6.71	-	21.10	27.46	13.48	13.19	80.60
SANITATION OTHER THAN SEWERAGE	7.90	23.92	7.23	19.92	22.72	11.90	9.51	19.64
PARKS AND RECREATION	12.54	6.25	5.47	8.18	34.14	23.65	18.23	23.31
HOUSING AND URBAN DEVELOPMENT	36.72	-	.11	-	3.89	162.47	45.07	57.06
TOTAL EXPENDITURE FOR SALARY AND WAGES .	237.24	138.86	380.89	106.33	174.96	175.39	325.39	461.83
TOTAL DEBT	349.41	147.04	674.94	316.54	431.47	859.32	697.90	815.96
LONG-TERM, FULL FAITH AND CREDIT	163.76	125.13	665.31	288.33	231.12	517.08	265.09	348.95
LONG-TERM, NONGUARANTEED	90.18	-	4.91	-	200.35	114.63	330.32	340.48

or footnote at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	New York--Continued							
	Mount Vernon	New Rochelle	New York City	Niagara Falls	Rochester	Schenectady	Syracuse	Troy
REVENUE								
GENERAL REVENUE	365.94	504.95	1 962.67	1 001.54	844.25	292.69	796.68	659.03
INTERGOVERNMENTAL REVENUE	142.76	126.05	908.03	631.23	290.28	110.10	520.07	495.85
FROM STATE GOVERNMENT	94.30	80.07	752.82	200.52	232.56	91.34	254.73	177.24
FROM FEDERAL GOVERNMENT	23.17	44.22	152.17	427.45	49.42	13.94	146.00	296.89
TAXES	194.48	303.41	841.79	231.32	488.61	147.89	203.25	118.69
PROPERTY	140.28	225.31	448.43	163.23	378.55	127.31	198.08	75.66
OTHER	54.19	78.10	393.37	68.09	110.06	20.58	8.17	43.04
CHARGES AND MISCELLANEOUS	28.71	75.50	212.85	139.00	65.36	34.70	73.36	44.48
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	402.54	537.53	1 694.38	955.10	1 094.64	249.47	761.84	692.33
CAPITAL OUTLAY	62.14	150.79	45.28	584.33	235.38	1.16	180.90	407.34
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	1.83	-	375.93	-	449.96	-	298.16	-
LIBRARIES	15.30	62.60	10.93	9.51	17.32	-	.16	1.74
PUBLIC WELFARE . . . . .	.71	1.01	467.89	-	-	-	-	-
HEALTH AND HOSPITALS . . . . .	.64	.43	153.56	-	-	4.26	-	2.09
HIGHWAYS	27.48	46.77	26.66	16.92	92.35	16.67	20.11	37.95
POLICE PROTECTION	52.18	64.06	99.61	41.83	63.40	53.68	55.42	52.09
FIRE PROTECTION	36.20	53.00	44.47	38.44	52.49	43.62	60.09	68.23
SEWERAGE	1.62	5.05	18.43	86.97	71.87	17.69	11.35	9.58
SANITATION OTHER THAN SEWERAGE	17.09	13.98	41.08	18.06	31.79	14.39	16.52	8.00
PARKS AND RECREATION	4.09	33.24	18.75	27.64	27.66	12.31	15.14	11.97
HOUSING AND URBAN DEVELOPMENT	-	79.26	66.64	524.65	12.51	-	115.54	388.14
TOTAL EXPENDITURE FOR SALARY AND WAGES .	169.70	190.35	803.23	163.28	486.09	149.07	333.66	136.96
TOTAL DEBT	145.50	412.86	1 965.41	878.73	1 164.95	169.92	531.19	416.30
LONG-TERM, FULL FAITH AND CREDIT	77.27	289.44	1 644.95	623.54	865.11	155.24	223.99	215.34
LONG-TERM, NONGUARANTEED	-	114.85	266.31	-	-	-	152.03	113.98
New York--Continued								
	North Carolina							
	Utica	Yonkers	Asheville	Charlotte	Durham	Fayetteville	Greensboro	High Point
REVENUE								
GENERAL REVENUE	316.32	771.49	337.78	420.42	361.66	260.68	388.03	370.66
INTERGOVERNMENTAL REVENUE	129.80	214.32	173.73	203.94	160.87	98.98	171.08	151.75
FROM STATE GOVERNMENT	101.19	192.61	48.05	45.66	46.89	37.15	47.39	43.15
FROM FEDERAL GOVERNMENT	27.98	20.00	94.11	131.14	87.42	44.27	99.25	86.43
TAXES	135.24	496.33	123.58	153.51	108.55	74.41	132.44	128.29
PROPERTY	128.43	352.84	112.26	146.21	104.89	69.42	126.51	122.29
OTHER	6.80	143.49	11.32	7.31	3.66	4.99	5.93	3.99
CHARGES AND MISCELLANEOUS	51.28	60.83	40.47	62.96	92.24	87.28	84.51	92.62
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	326.59	752.37	311.93	389.58	316.88	229.77	364.31	396.82
CAPITAL OUTLAY	60.83	34.51	60.03	110.75	50.99	65.09	52.60	53.48
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	343.90	-	-	-	-	-	-
LIBRARIES	3.21	10.27	14.77	.01	-	-	9.19	7.67
PUB. IC WELFARE	-	.08	-	-	-	-	-	-
HEALTH AND HOSPITALS . . . . .	.16	-	.22	.14	-	-	-	-
HIGHWAYS	28.58	12.03	29.72	39.85	37.49	21.63	43.97	31.91
POLICE PROTECTION	35.18	54.40	43.16	40.47	63.27	43.13	50.04	38.31
FIRE PROTECTION	42.33	54.70	34.72	32.62	20.99	29.16	31.23	33.21
SEWERAGE	38.53	1.69	5.42	62.23	28.90	40.55	22.10	13.94
SANITATION OTHER THAN SEWERAGE	17.58	22.60	22.19	24.93	20.89	26.90	15.94	43.37
PARKS AND RECREATION	23.22	10.92	42.67	16.15	16.75	13.31	42.82	29.29
HOUSING AND URBAN DEVELOPMENT	36.84	48.72	-	9.26	-	20.78	26.33	68.60
TOTAL EXPENDITURE FOR SALARY AND WAGES .	144.78	382.03	165.04	192.98	171.80	141.22	162.85	179.92
TOTAL DEBT	688.10	782.66	330.99	560.45	399.56	448.89	260.88	645.57
LONG-TERM, FULL FAITH AND CREDIT	382.01	612.45	142.73	535.05	394.02	447.28	244.17	634.32
LONG-TERM, NONGUARANTEED	94.27	123.66	188.26	9.64	5.55	1.61	13.16	9.06

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	North Carolina--Continued			North Dakota	Ohio			
	Raleigh	Wilmington	Winston-Salem	Fargo	Akron	Canton	Cincinnati	Cleveland
REVENUE								
GENERAL REVENUE	400.22	315.07	386.17	336.78	362.13	351.94	657.37	507.57
INTERGOVERNMENTAL REVENUE	187.78	131.69	180.69	104.47	113.53	108.62	265.86	222.95
FROM STATE GOVERNMENT	50.66	38.42	52.59	50.65	28.45	30.18	55.03	52.34
FROM FEDERAL GOVERNMENT	103.64	65.44	103.56	51.03	80.72	78.44	157.57	164.90
TAXES	147.84	120.51	117.30	76.52	159.75	147.44	262.57	165.86
PROPERTY	141.00	115.21	110.27	57.29	36.27	18.08	68.40	65.85
OTHER	6.84	5.30	7.04	19.24	123.48	129.36	194.17	100.01
CHARGES AND MISCELLANEOUS	64.60	62.87	88.18	155.78	88.85	95.88	128.94	118.76
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	359.90	274.35	380.18	374.59	339.59	373.99	617.82	565.74
CAPITAL OUTLAY	79.32	71.77	36.86	138.57	89.21	36.80	136.31	90.16
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	2.98
LIBRARIES	2.76	-	-	5.78	-	-	-	-
PUBLIC WELFARE	2.68	-	-	.98	-	-	-	2.95
HEALTH AND HOSPITALS	2.87	-	.25	18.64	21.37	8.35	39.53	16.92
HIGHWAYS	43.11	72.08	41.14	59.15	64.99	71.03	29.66	31.12
POLICE PROTECTION	45.64	40.03	64.44	40.25	39.86	47.91	68.57	96.05
FIRE PROTECTION	31.90	39.76	26.62	27.84	29.47	35.47	49.38	45.37
SEWERAGE	19.44	18.95	27.20	90.53	37.64	35.92	98.10	49.46
SANITATION OTHER THAN SEWERAGE	24.24	19.74	29.14	16.81	14.06	11.52	21.69	27.83
PARKS AND RECREATION	31.87	29.42	35.81	2.42	15.22	9.83	41.35	16.57
HOUSING AND URBAN DEVELOPMENT	12.78	10.74	41.45	13.26	43.60	44.95	33.76	17.87
TOTAL EXPENDITURE FOR SALARY AND WAGES .	144.10	141.00	188.31	134.70	185.05	171.11	267.38	257.04
TOTAL DEBT	467.06	162.71	491.45	755.48	483.79	551.72	505.39	784.67
LONG-TERM, FULL FAITH AND CREDIT	467.06	162.71	429.82	12.46	268.26	298.98	451.76	380.80
LONG-TERM, NONGUARANTEED	-	-	-	743.02	64.07	5.00	31.81	336.38
Ohio--Continued								
	Cleveland Heights	Columbus	Dayton	Elyria	Euclid	Hamilton	Kettering	Lakewood
REVENUE								
GENERAL REVENUE	229.80	366.28	555.38	277.04	325.95	317.05	157.33	556.98
INTERGOVERNMENTAL REVENUE	50.34	131.82	196.64	57.84	64.78	155.08	42.35	42.78
FROM STATE GOVERNMENT	39.82	30.98	40.77	39.23	24.62	58.70	21.55	30.21
FROM FEDERAL GOVERNMENT	10.52	92.72	138.53	17.83	40.16	84.26	20.56	12.57
TAXES	126.51	143.49	254.16	137.67	202.42	108.68	96.84	118.58
PROPERTY	52.45	16.06	48.58	33.59	116.29	19.82	31.21	58.46
OTHER	74.06	127.43	205.58	104.08	86.13	88.86	65.63	60.13
CHARGES AND MISCELLANEOUS	52.94	90.97	104.58	81.53	58.74	53.29	18.14	395.62
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	218.15	377.69	503.67	227.55	338.85	282.30	153.01	509.99
CAPITAL OUTLAY	9.14	81.40	72.18	1.68	54.19	115.48	18.87	14.99
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	-	-	-	-	-	-	-	-
PUBLIC WELFARE	1.06	-	6.25	-	1.08	1.11	.01	-
HEALTH AND HOSPITALS	1.16	12.74	11.12	9.25	2.29	5.01	4.14	318.87
HIGHWAYS	18.13	28.84	28.87	20.27	54.13	19.62	35.92	14.17
POLICE PROTECTION	35.98	57.55	65.90	27.90	51.95	37.22	24.11	25.07
FIRE PROTECTION	24.06	37.37	35.80	30.67	39.18	26.94	12.28	18.76
SEWERAGE	30.43	58.66	16.38	16.52	62.03	89.65	.54	15.70
SANITATION OTHER THAN SEWERAGE	12.45	22.80	17.49	14.96	33.76	13.16	-	18.09
PARKS AND RECREATION	11.67	28.54	29.61	9.19	23.58	10.91	14.74	15.95
HOUSING AND URBAN DEVELOPMENT	4.97	.52	41.64	1.74	4.27	15.92	4.17	6.29
TOTAL EXPENDITURE FOR SALARY AND WAGES .	117.26	180.12	232.36	153.22	174.62	174.62	81.39	262.38
TOTAL DEBT	181.64	638.93	396.49	366.50	415.44	292.48	22.97	339.46
LONG-TERM, FULL FAITH AND CREDIT	127.58	503.84	305.50	151.56	332.27	104.45	22.97	93.36
LONG-TERM, NONGUARANTEED	-	-	60.00	130.57	-	110.10	-	78.01

See footnote at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Ohio—Continued							
	Lima	Lorain	Mansfield	Parma	Springfield	Toledo	Warren	Youngstown
REVENUE								
GENERAL REVENUE	281.98	278.26	247.05	141.58	244.17	363.81	246.87	339.50
INTERGOVERNMENTAL REVENUE	118.24	112.75	72.62	42.91	65.02	131.35	79.16	117.41
FROM STATE GOVERNMENT	36.67	24.73	46.13	24.64	12.00	29.33	46.18	33.44
FROM FEDERAL GOVERNMENT	69.95	67.10	26.31	16.27	53.03	97.32	32.97	58.49
TAXES	81.73	104.44	111.79	81.32	134.43	139.21	98.04	126.59
PROPERTY	12.71	29.57	21.92	28.23	10.32	22.32	14.14	24.95
OTHER	69.02	74.87	89.87	53.10	124.10	116.90	83.90	101.64
CHARGES AND MISCELLANEOUS	82.01	61.07	62.64	17.35	44.72	93.25	69.67	95.50
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	398.13	244.26	237.10	142.30	265.37	381.53	193.61	296.27
CAPITAL OUTLAY	174.02	42.98	53.07	12.19	46.45	42.57	26.44	48.00
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	-	-	-	-	-	-	-	-
PUBLIC WELFARE	-	-	-	1.13	1.74	-	-	5.77
HEALTH AND HOSPITALS	-	7.91	4.92	1.43	5.00	17.18	2.85	4.33
HIGHWAYS	46.34	16.80	30.37	17.46	15.01	37.66	21.21	48.18
POLICE PROTECTION	32.67	21.49	33.61	25.02	47.11	54.07	35.47	39.10
FIRE PROTECTION	26.42	25.84	29.15	25.03	41.35	39.47	29.28	28.71
SEWERAGE	66.31	20.67	14.68	3.65	12.21	43.79	19.81	17.45
SANITATION OTHER THAN SEWERAGE	12.04	18.70	5.17	11.37	8.43	19.40	14.21	10.03
PARKS AND RECREATION	6.37	8.35	5.28	10.32	15.12	17.19	11.05	8.10
HOUSING AND URBAN DEVELOPMENT	115.95	42.23	21.04	-	28.38	33.01	15.39	15.87
TOTAL EXPENDITURE FOR SALARY AND WAGES	128.90	132.96	130.37	84.32	141.13	203.77	123.97	160.34
TOTAL DEBT	976.70	289.58	353.80	108.35	233.12	429.11	192.37	263.22
LONG-TERM, FULL FAITH AND CREDIT	975.67	55.78	166.99	14.46	39.38	102.09	70.21	171.56
LONG-TERM, NONGUARANTEED	1.03	109.60	94.44	77.47	60.59	103.39	116.01	43.89
Oklahoma								
Enid	Lawton	Midwest City	Norman	Oklahoma City	Tulsa	Eugene	Portland	
REVENUE								
GENERAL REVENUE	152.34	273.88	359.31	354.55	451.09	415.35	396.94	432.67
INTERGOVERNMENTAL REVENUE	27.84	127.59	58.74	41.70	139.84	115.88	130.22	170.03
FROM STATE GOVERNMENT	7.42	9.50	8.54	5.69	10.39	11.26	30.55	29.93
FROM FEDERAL GOVERNMENT	19.60	118.09	50.20	35.30	129.23	104.21	50.76	138.27
TAXES	64.26	83.69	90.56	90.69	201.91	163.26	144.87	178.62
PROPERTY	2.63	11.76	16.47	8.22	67.83	33.44	125.05	130.34
OTHER	61.63	71.93	74.09	82.47	134.08	129.82	19.82	45.28
CHARGES AND MISCELLANEOUS	60.24	62.60	210.01	222.17	109.34	136.22	121.85	87.02
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	181.65	270.20	317.87	324.37	381.69	384.19	356.85	488.16
CAPITAL OUTLAY	39.92	120.65	29.54	44.50	90.63	113.84	56.50	56.98
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	.70	1.44	-	3.27
LIBRARIES	3.70	2.21	-	.37	.02	.37	8.89	-
PUBLIC WELFARE	-	-	-	11.47	-	-	-	-
HEALTH AND HOSPITALS	-	1.16	165.79	151.87	-	19.65	.40	95.77
HIGHWAYS	25.45	50.93	16.23	12.70	43.24	36.35	14.22	29.73
POLICE PROTECTION	23.48	29.54	25.70	31.14	39.31	32.06	38.14	66.33
FIRE PROTECTION	20.24	24.47	21.77	26.60	38.20	29.76	43.34	45.36
SEWERAGE	11.62	38.30	26.16	18.27	46.66	29.96	18.80	48.16
SANITATION OTHER THAN SEWERAGE	20.96	11.43	13.01	15.66	13.76	12.12	5.51	5.92
PARKS AND RECREATION	8.64	17.99	7.43	17.00	33.75	30.54	39.41	43.37
HOUSING AND URBAN DEVELOPMENT	-	27.28	-	-	16.73	18.85	6.29	17.95
TOTAL EXPENDITURE FOR SALARY AND WAGES	106.53	110.01	177.11	186.64	157.33	139.23	294.51	208.75
TOTAL DEBT	109.73	243.04	99.48	135.70	1 099.33	980.66	2 324.16	285.03
LONG-TERM, FULL FAITH AND CREDIT	5.95	243.04	68.59	135.70	623.58	401.10	185.81	117.68
LONG-TERM, NONGUARANTEED	103.78	-	30.89	-	427.93	562.21	1 946.86	146.51

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Oregon--Continued	Pennsylvania						
	Salem	Abington township (Montgomery County)	Allentown	Altoona	Bethlehem	Bristol township	Erie	Harrisburg
REVENUE								
GENERAL REVENUE.	417.89	147.64	332.57	175.88	239.25	113.51	262.87	418.27
INTERGOVERNMENTAL REVENUE.	152.45	29.35	154.50	61.11	76.73	37.56	106.98	162.20
FROM STATE GOVERNMENT.	38.51	8.04	17.79	36.94	12.39	7.98	13.83	48.39
FROM FEDERAL GOVERNMENT.	108.03	20.36	127.56	22.29	61.50	29.24	89.00	111.15
TAXES.	153.23	91.16	128.04	82.79	117.10	56.44	101.82	103.57
PROPERTY	128.28	74.36	78.19	52.65	80.88	49.81	73.01	61.49
OTHER.	24.95	16.80	52.85	30.14	36.23	6.83	28.81	42.08
CHARGES AND MISCELLANEOUS.	112.21	27.13	50.04	31.98	45.42	19.31	54.06	152.50
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	502.84	134.92	350.78	175.34	273.24	106.00	251.64	396.81
CAPITAL OUTLAY	153.05	7.20	142.03	16.56	67.31	11.40	32.95	43.74
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION.	-	-	-	-	-	-	-	-
LIBRARIES.	9.16	3.88	-	-	4.27	-	-	.36
PUBLIC WELFARE	-	-	-	-	-	-	-	-
HEALTH AND HOSPITALS	-	1.20	4.03	1.25	4.66	.45	-	.89
HIGHWAYS	59.76	19.47	22.31	24.90	24.44	17.87	21.74	23.40
POLICE PROTECTION	51.05	33.36	37.77	27.77	35.10	28.84	32.27	54.56
FIRE PROTECTION	42.78	6.00	26.88	23.47	24.06	4.99	26.59	30.30
SEWERAGE	46.17	14.56	125.85	13.88	38.25	-	25.81	22.46
SANITATION OTHER THAN SEWERAGE	2.66	15.21	12.93	3.21	1.82	13.75	6.28	47.75
PARKS AND RECREATION	36.98	11.43	13.86	8.24	15.07	2.07	4.91	9.62
HOUSING AND URBAN DEVELOPMENT	108.45	-	30.70	-	19.62	-	6.70	28.55
TOTAL EXPENDITURE FOR SALARY AND WAGES	219.51	64.20	124.56	113.75	125.69	40.28	123.74	184.64
TOTAL DEBT	575.31	96.68	307.72	26.03	240.03	8.35	217.02	729.12
LONG-TERM, FULL FAITH AND CREDIT	446.15	86.42	235.58	26.03	231.12	8.35	161.37	503.47
LONG-TERM, NONGUARANTEED	129.15	10.26	72.14	-	-	-	46.44	199.18
Pennsylvania--Continued								
	Haverford township	Lancaster	Lower Merion township	Penn Hills township	Philadelphia	Pittsburgh	Reading	Scranton
REVENUE								
GENERAL REVENUE.	135.63	270.67	264.00	120.05	738.05	377.65	258.89	305.47
INTERGOVERNMENTAL REVENUE.	30.37	118.11	40.33	40.11	245.67	158.89	95.63	122.50
FROM STATE GOVERNMENT.	18.16	9.38	9.49	10.64	92.40	58.45	33.41	53.97
FROM FEDERAL GOVERNMENT.	7.40	101.17	29.77	23.16	146.17	90.48	60.28	68.34
TAXES.	72.38	90.69	175.89	61.60	389.57	188.84	106.77	125.58
PROPERTY	61.53	57.77	148.64	35.58	103.21	98.27	69.25	46.62
OTHER.	10.85	32.92	27.25	26.01	286.36	90.57	37.52	78.96
CHARGES AND MISCELLANEOUS.	32.88	61.87	47.78	18.34	102.80	29.92	56.49	57.39
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	127.92	300.47	267.13	138.52	774.39	385.95	254.04	283.74
CAPITAL OUTLAY	2.60	89.76	43.26	25.33	138.03	58.31	35.41	4.40
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION.	-	-	-	-	21.95	-	-	-
LIBRARIES.	2.32	.44	11.29	1.10	13.00	5.73	5.28	6.51
PUBLIC WELFARE	-	-	-	-	42.49	.07	-	-
HEALTH AND HOSPITALS	1.27	1.84	2.50	-	48.49	-	3.95	.45
HIGHWAYS	20.28	20.91	34.04	19.14	40.58	55.27	29.56	11.91
POLICE PROTECTION	34.08	33.83	65.52	30.65	106.32	62.63	41.51	27.97
FIRE PROTECTION	3.49	29.66	9.31	1.65	33.99	56.32	22.50	31.84
SEWERAGE	11.55	32.46	45.65	23.92	51.37	2.46	27.26	16.88
SANITATION OTHER THAN SEWERAGE	10.55	2.72	28.38	12.84	36.42	26.94	2.27	8.61
PARKS AND RECREATION	8.14	7.16	18.75	8.47	40.07	31.00	20.05	2.38
HOUSING AND URBAN DEVELOPMENT	-	15.73	-	-	29.20	10.98	16.39	9.60
TOTAL EXPENDITURE FOR SALARY AND WAGES	58.75	126.45	104.46	49.68	343.99	183.93	130.15	92.26
TOTAL DEBT	99.73	60.22	260.82	65.76	874.45	311.36	200.24	105.49
LONG-TERM, FULL FAITH AND CREDIT	99.73	43.28	260.82	65.76	607.04	282.18	150.15	52.45
LONG-TERM, NONGUARANTEED	-	-	-	-	267.18	6.88	-	-

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Pennsylvania--Continued			Rhode Island				South Carolina	
	Upper Darby township	Wilkes-Barre	Cranston	Pawtucket	Providence	Warwick	Charleston	Columbia	
REVENUE									
GENERAL REVENUE	136.98	343.74	617.00	667.79	720.27	626.09	352.17	257.36	
INTERGOVERNMENTAL REVENUE	34.92	211.53	204.48	281.64	295.69	163.61	78.88	101.18	
FROM STATE GOVERNMENT	18.08	18.55	147.94	167.76	148.10	139.62	13.27	49.13	
FROM FEDERAL GOVERNMENT	12.10	173.93	54.13	113.19	146.94	22.09	65.61	49.60	
TAXES	73.90	105.22	378.02	372.00	400.93	448.07	151.22	85.77	
PROPERTY	64.23	58.96	373.99	369.60	397.54	443.96	118.43	65.66	
OTHER	9.67	46.26	4.03	2.40	3.39	4.12	32.80	20.11	
CHARGES AND MISCELLANEOUS	28.17	26.99	34.51	14.15	23.65	14.41	122.06	70.41	
EXPENDITURE									
GENERAL EXPENDITURE, TOTAL	131.16	336.43	583.44	640.01	639.75	632.80	282.35	273.87	
CAPITAL OUTLAY	1.96	150.55	51.49	61.35	54.63	23.40	38.61	42.70	
GENERAL EXPENDITURE, SELECTED ITEMS:									
EDUCATION	-	-	302.59	288.35	270.63	372.96	-	-	
LIBRARIES	2.80	1.33	5.15	5.31	5.08	9.03	-	-	
PUBLIC WELFARE	-	-	7.15	17.79	36.75	7.12	4.54	-	
HEALTH AND HOSPITALS	1.42	4.06	.68	1.72	1.52	1.12	-	2.82	
HIGHWAYS	14.63	15.24	32.90	29.85	24.36	24.65	19.21	9.71	
POLICE PROTECTION	36.26	32.88	33.58	46.56	54.29	39.70	58.02	41.48	
FIRE PROTECTION	5.71	34.81	35.77	44.13	52.92	44.57	39.88	35.21	
SEWERAGE	5.13	3.70	39.05	20.80	17.42	14.32	41.96	31.74	
SANITATION OTHER THAN SEWERAGE	7.13	7.29	10.15	12.73	17.70	4.17	20.38	31.44	
PARKS AND RECREATION	6.95	7.09	6.30	12.67	13.08	7.36	34.97	16.76	
HOUSING AND URBAN DEVELOPMENT	-	31.77	9.32	69.66	21.18	-	-	11.29	
TOTAL EXPENDITURE FOR SALARY AND WAGES .	69.43	132.79	357.51	341.16	383.13	395.46	180.20	180.19	
TOTAL DEBT	42.15	93.39	550.90	333.42	455.57	604.00	602.14	321.74	
LONG-TERM, FULL FAITH AND CREDIT	42.15	29.96	477.05	333.42	342.25	270.10	94.09	-	
LONG-TERM, NONGUARANTEED	-	-	-	-	-	-	423.80	74.74	
South Carolina--Continued									
	South Dakota		Tennessee						
	Greenville	North Charleston	Rapid City	Sioux Falls	Chattanooga	Clarksville	Knoxville	Memphis	
REVENUE									
GENERAL REVENUE	253.30	113.27	337.13	406.49	673.92	163.07	631.72	630.05	
INTERGOVERNMENTAL REVENUE	61.91	63.47	116.38	157.42	422.64	63.18	353.45	379.17	
FROM STATE GOVERNMENT	24.00	25.66	22.53	16.86	162.86	32.81	150.34	164.88	
FROM FEDERAL GOVERNMENT	36.88	37.81	93.06	138.99	116.63	19.30	82.27	99.15	
TAXES	152.09	43.54	142.28	164.39	164.61	42.88	168.08	139.47	
PROPERTY	109.73	30.43	63.78	91.96	136.74	27.47	140.64	101.08	
OTHER	42.36	13.11	78.51	72.43	27.86	15.41	27.44	38.40	
CHARGES AND MISCELLANEOUS	39.30	6.26	78.47	84.68	86.68	57.02	110.19	111.40	
EXPENDITURE									
GENERAL EXPENDITURE, TOTAL	299.62	94.68	312.79	363.98	652.25	152.38	633.62	578.89	
CAPITAL OUTLAY	94.62	32.03	132.84	167.28	96.80	40.66	123.69	80.89	
GENERAL EXPENDITURE, SELECTED ITEMS:									
EDUCATION	-	-	1.60	249.01	-	-	233.72	240.61	
LIBRARIES	-	-	7.57	8.42	6.11	4.58	7.56	1.14	
PUBLIC WELFARE	-	-	7.07	7.07	.37	6.29	-	6.51	
HEALTH AND HOSPITALS	-	1.24	6.70	6.09	.82	-	-	-	
HIGHWAYS	23.88	6.92	29.03	39.52	32.88	24.99	23.33	30.84	
POLICE PROTECTION	48.91	19.50	26.75	31.12	40.91	24.99	35.88	52.55	
FIRE PROTECTION	35.40	14.18	20.98	27.57	37.83	21.10	43.35	44.58	
SEWERAGE	2.91	-	17.41	18.90	69.98	35.55	110.80	26.69	
SANITATION OTHER THAN SEWERAGE	26.44	4.31	7.28	3.02	23.84	-	20.88	31.02	
PARKS AND RECREATION	19.09	7.67	74.22	39.81	18.30	11.22	25.22	34.90	
HOUSING AND URBAN DEVELOPMENT	70.55	-	74.63	69.65	8.09	-	-	.15	
TOTAL EXPENDITURE FOR SALARY AND WAGES .	170.92	38.24	100.97	138.52	388.20	88.34	393.14	378.51	
TOTAL DEBT	472.25	21.31	166.41	130.43	422.31	478.23	1 066.91	1 096.18	
LONG-TERM, FULL FAITH AND CREDIT	38.15	-	152.30	54.72	395.02	199.64	346.24	641.64	
LONG-TERM, NONGUARANTEED	434.10	21.31	14.11	75.71	27.29	278.59	720.50	453.46	

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Tennessee--Continued	Texas						
	Nashville-Davidson	Abitene	Amarillo	Arlington	Austin	Baytown	Beaumont	Brownsville
REVENUE								
GENERAL REVENUE	791.85	175.93	396.22	224.39	354.77	217.08	257.97	213.39
INTERGOVERNMENTAL REVENUE	283.72	19.90	44.31	23.34	72.83	17.24	25.05	83.46
FROM STATE GOVERNMENT	147.50	2.68	5.26	4.40	10.87	7.68	2.79	1.79
FROM FEDERAL GOVERNMENT	133.07	17.21	35.36	14.37	58.61	8.07	22.01	64.48
TAXES	358.75	103.50	159.30	120.06	150.08	132.11	144.97	85.79
PROPERTY	225.66	52.50	104.81	63.46	101.14	86.24	90.40	44.17
OTHER	131.10	51.00	54.48	56.60	48.94	45.87	54.57	41.62
CHARGES AND MISCELLANEOUS	151.38	52.53	192.61	80.99	131.86	67.74	87.95	44.14
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	834.73	159.95	360.19	223.33	385.27	252.46	296.96	215.80
CAPITAL OUTLAY	199.86	24.84	76.75	24.41	88.87	86.22	88.90	68.63
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	296.89	-	-	-	.46	-	-	-
LIBRARIES	7.11	6.51	19.61	5.12	12.43	22.08	3.16	-
PUBLIC WELFARE	9.19	4.25	2.02	-	1.00	.32	-	-
HEALTH AND HOSPITALS	92.55	2.86	112.17	3.61	93.03	2.56	3.99	3.52
HIGHWAYS	60.79	20.85	51.20	32.37	37.10	21.25	26.76	12.28
POLICE PROTECTION	49.31	23.25	30.30	25.46	35.34	32.43	35.85	28.46
FIRE PROTECTION	35.57	17.44	23.62	16.52	23.21	19.82	31.21	17.53
SEWERAGE	67.69	7.34	13.12	13.89	34.69	30.26	12.41	29.89
SANITATION OTHER THAN SEWERAGE	18.97	16.92	29.46	3.20	10.52	14.32	20.91	11.13
PARKS AND RECREATION	16.41	17.32	14.05	40.40	31.75	43.73	7.09	11.06
HOUSING AND URBAN DEVELOPMENT . . . . .	.18	-	2.08	1.75	6.41	-	13.83	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	472.36	91.75	169.97	93.43	212.06	98.91	124.54	81.25
TOTAL DEBT	1 287.68	224.31	196.63	839.02	1 647.28	476.39	431.20	543.59
LONG-TERM, FULL FAITH AND CREDIT	502.57	134.73	174.54	810.33	234.97	408.36	390.65	168.37
LONG-TERM, NONGUARANTEED	782.59	89.58	22.09	28.68	1 412.15	68.02	40.55	375.22
Texas--Continued								
	Corpus Christi	Dallas	El Paso	Fort Worth	Galveston	Garland	Grand Prairie	Houston
	REVENUE							
GENERAL REVENUE	251.17	357.63	241.70	359.29	527.32	183.86	266.48	309.93
INTERGOVERNMENTAL REVENUE	81.27	46.80	81.95	116.25	45.00	16.57	80.81	47.83
FROM STATE GOVERNMENT	2.73	4.73	4.05	5.10	12.45	2.57	4.93	5.83
FROM FEDERAL GOVERNMENT	77.02	41.36	75.35	99.37	32.34	13.84	75.37	40.20
TAXES	121.81	223.38	91.40	148.57	167.27	104.26	111.71	175.04
PROPERTY	79.35	140.61	56.67	91.65	110.66	68.83	73.68	104.91
OTHER	42.47	82.77	37.73	56.92	56.61	35.43	38.02	70.13
CHARGES AND MISCELLANEOUS	48.08	87.45	65.35	94.47	315.05	62.94	73.96	87.07
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	210.92	317.69	188.60	324.58	441.20	253.08	245.59	267.22
CAPITAL OUTLAY	37.83	59.18	32.60	107.17	12.93	95.77	57.39	50.69
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	-	-	.22
LIBRARIES	3.95	8.89	3.67	14.06	5.07	7.91	3.65	5.77
PUBLIC WELFARE . . . . .	.06	-	.01	-	.81	.81	-	-
HEALTH AND HOSPITALS	12.09	6.19	5.20	6.36	10.99	2.10	4.05	11.60
HIGHWAYS	26.92	34.56	13.16	36.08	19.19	66.27	33.29	17.10
POLICE PROTECTION	29.34	59.38	34.43	40.74	41.55	25.60	25.42	49.77
FIRE PROTECTION	20.66	32.18	18.39	28.64	-	15.85	18.09	33.89
SEWERAGE	16.35	28.48	13.85	73.75	32.15	42.89	6.60	34.12
SANITATION OTHER THAN SEWERAGE	13.33	23.33	8.97	14.37	20.83	15.54	13.54	11.98
PARKS AND RECREATION	20.03	27.26	16.38	18.64	9.63	13.27	23.76	13.28
HOUSING AND URBAN DEVELOPMENT . . . . .	.73	.30	.67	-	1.05	-	31.42	-
TOTAL EXPENDITURE FOR SALARY AND WAGES .	134.46	202.92	107.90	146.54	191.87	109.67	87.91	136.33
TOTAL DEBT	365.13	575.17	150.34	531.95	1 406.79	929.26	480.52	590.27
LONG-TERM, FULL FAITH AND CREDIT	297.36	359.37	91.50	390.55	369.98	244.17	367.24	283.40
LONG-TERM, NONGUARANTEED	67.77	215.80	58.85	141.40	1 036.81	685.09	113.28	306.87

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Texas--Continued							
	Irving	Kosciusko	Laredo	Longview	Lubbock	M. A. C.	Waco	Waco
REVENUE								
GENERAL REVENUE	219.27	136.20	221.58	211.08	284.30	422.20	172.40	214.28
INTERGOVERNMENTAL REVENUE	13.54	24.42	101.20	50.30	87.16	41.06	17.51	13.20
FROM STATE GOVERNMENT	3.79	2.22	24.08	2.44	3.04	1.16	4.13	.94
FROM FEDERAL GOVERNMENT	9.76	21.30	77.11	47.87	80.80	39.90	13.47	9.83
TAXES	137.86	69.46	76.21	116.05	133.21	89.15	113.95	116.16
PROPERTY	91.60	36.68	28.83	53.42	82.16	30.58	65.19	68.13
OTHER	46.26	32.78	47.37	62.63	51.05	58.57	48.76	48.03
CHARGES AND MISCELLANEOUS	67.87	42.33	44.17	44.73	63.94	291.99	40.84	84.92
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	167.95	139.30	238.70	232.66	272.71	444.46	186.75	273.90
CAPITAL OUTLAY	13.83	27.64	72.00	102.78	71.20	108.70	11.90	50.63
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION . . . . .	.21	-	-	-	-	-	-	-
LIBRARIES	4.53	1.88	1.13	2.38	5.93	12.66	4.58	-
PUBLIC WELFARE	-	.04	5.37	-	.30	3.14	2.35	-
HEALTH AND HOSPITALS	1.96	.57	14.25	4.69	3.44	236.73	2.13	3.46
HIGHWAYS	14.20	18.87	77.00	31.57	18.70	44.57	18.10	28.20
POLICE PROTECTION	24.23	29.68	15.08	41.28	33.76	24.06	28.47	33.16
FIRE PROTECTION	18.65	16.42	22.99	21.38	25.20	17.65	24.41	23.79
SEWERAGE	8.77	9.98	14.01	69.57	4.95	16.58	10.91	6.23
SANITATION OTHER THAN SEWERAGE	9.47	11.10	9.01	16.93	15.98	17.34	16.48	19.70
PARKS AND RECREATION	20.84	13.95	8.94	11.83	16.93	13.12	16.54	22.07
HOUSING AND URBAN DEVELOPMENT	-	-	-	-	13.43	-	-	-
TOTAL EXPENDITURE FOR SALARY AND WAGES	96.38	70.53	94.19	79.93	104.90	191.28	102.91	163.54
TOTAL DEBT	659.39	148.48	160.12	510.77	403.67	371.04	347.51	330.63
LONG-TERM, FULL FAITH AND CREDIT	205.20	87.64	37.05	267.61	252.14	314.13	228.71	108.61
LONG-TERM, NONGUARANTEED	454.19	60.85	114.20	243.17	143.25	55.98	118.60	222.01
Texas--Continued								
Odessa	Pasadena	Port Arthur	Richardson	San Angelo	San Antonio	Texarkana	Waco	Waco
REVENUE								
GENERAL REVENUE	177.53	231.14	303.79	214.15	193.94	214.44	197.15	292.93
INTERGOVERNMENTAL REVENUE	24.39	59.78	66.10	8.22	47.72	75.59	40.64	119.00
FROM STATE GOVERNMENT	1.83	1.82	5.30	1.08	13.20	5.53	.67	.66
FROM FEDERAL GOVERNMENT	22.56	57.96	60.75	7.09	33.89	68.33	39.96	116.99
TAXES	106.75	110.67	181.23	136.01	108.05	82.29	109.74	114.80
PROPERTY	50.26	60.02	143.74	90.33	65.78	49.47	51.91	66.51
OTHER	56.49	46.65	37.50	45.68	42.27	32.81	57.83	48.29
CHARGES AND MISCELLANEOUS	46.39	60.69	56.46	69.92	38.18	56.56	45.77	59.13
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	144.29	193.58	249.53	215.63	199.90	239.22	223.88	317.90
CAPITAL OUTLAY	19.26	43.88	72.74	33.64	41.16	50.04	73.03	66.35
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	-	-	-	-	-	.74	-	-
LIBRARIES	-	4.94	3.70	7.20	-	3.54	3.31	5.86
PUBLIC WELFARE	-	.34	.13	-	4.80	1.17	.41	-
HEALTH AND HOSPITALS . . . . .	.76	3.46	7.54	1.85	5.97	14.26	2.71	18.42
HIGHWAYS	23.19	28.54	80.08	29.17	18.65	19.41	20.30	24.96
POLICE PROTECTION	32.55	34.59	31.34	26.96	31.83	37.11	24.09	39.87
FIRE PROTECTION	23.92	4.11	25.68	26.34	26.50	18.63	21.39	24.48
SEWERAGE	8.34	27.64	21.95	13.20	14.92	32.96	26.04	17.52
SANITATION OTHER THAN SEWERAGE	15.51	14.95	18.85	32.88	2.27	12.37	18.00	14.79
PARKS AND RECREATION	1.62	10.12	9.82	18.93	9.51	30.28	6.97	27.42
HOUSING AND URBAN DEVELOPMENT	-	-	19.43	-	-	8.99	-	34.63
TOTAL EXPENDITURE FOR SALARY AND WAGES	83.79	93.67	134.42	112.84	97.19	162.40	95.79	125.12
TOTAL DEBT	99.72	433.66	358.91	608.12	161.72	900.89	360.92	285.40
LONG-TERM, FULL FAITH AND CREDIT	48.77	304.25	328.05	497.81	94.03	169.25	218.38	246.42
LONG-TERM, NONGUARANTEED	50.96	129.41	30.86	110.31	67.69	719.67	145.55	38.98

See footnotes at end of table.

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Texas--Continued		Utah		Virginia			
	Wichita Falls	Ogden	Provo	Salt Lake City ¹	Alexandria	Chesapeake	Hampton	Lynchburg
REVENUE								
GENERAL REVENUE	205.26	296.44	322.22	379.16	1 015.90	661.87	716.75	678.35
INTERGOVERNMENTAL REVENUE	40.02	129.63	171.06	51.41	282.19	323.05	353.44	237.97
FROM STATE GOVERNMENT	2.10	26.74	10.17	25.51	155.08	279.20	206.98	185.27
FROM FEDERAL GOVERNMENT	37.92	101.57	160.89	25.90	127.11	41.49	143.96	52.70
TAXES	109.97	106.52	79.19	201.89	610.65	274.46	305.85	346.15
PROPERTY	63.66	49.90	33.07	74.39	437.08	179.28	195.31	194.29
OTHER	46.30	56.62	46.12	127.49	173.57	95.17	110.54	151.86
CHARGES AND MISCELLANEOUS	55.27	60.30	71.97	125.86	123.06	64.36	57.45	94.23
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	188.63	271.84	335.61	390.06	965.95	603.05	683.19	689.45
CAPITAL OUTLAY	33.11	98.30	188.41	101.26	163.99	76.65	56.69	112.37
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	—	—	—	—	327.56	306.01	285.02	314.59
LIBRARIES	1.72	—	6.26	12.54	10.33	5.62	6.84	3.81
PUBLIC WELFARE	—	—	—	—	50.61	29.73	44.71	40.51
HEALTH AND HOSPITALS	7.03	.23	.04	—	25.28	5.99	8.25	7.13
HIGHWAYS	30.16	43.88	28.34	59.85	35.98	49.66	23.94	37.98
POLICE PROTECTION	23.62	40.43	24.36	84.59	63.65	35.05	38.23	41.87
FIRE PROTECTION	17.04	39.04	27.96	46.86	46.11	24.32	21.63	38.59
SEWERAGE	14.29	43.07	150.10	18.87	93.03	12.77	7.68	21.39
SANITATION OTHER THAN SEWERAGE	18.33	10.06	12.52	10.35	20.59	12.50	11.08	11.56
PARKS AND RECREATION	9.67	39.63	20.80	28.47	35.38	15.30	36.00	19.76
HOUSING AND URBAN DEVELOPMENT	—	12.58	—	—	19.45	13.95	16.39	5.63
TOTAL EXPENDITURE FOR SALARY AND WAGES .	102.42	108.65	132.07	220.11	451.45	348.17	371.39	368.64
TOTAL DEBT	247.69	57.54	105.19	185.32	1 900.86	513.62	624.84	837.43
LONG-TERM, FULL FAITH AND CREDIT	156.50	12.41	85.88	169.11	798.33	491.49	536.27	599.42
LONG-TERM, NONGUARANTEED	91.19	45.13	19.31	16.21	1 015.64	22.14	51.83	194.11
Virginia--Continued								
	Newport News	Norfolk	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Everett
REVENUE								
GENERAL REVENUE	695.65	743.86	793.32	1 024.52	940.13	600.12	320.87	359.79
INTERGOVERNMENTAL REVENUE	302.28	353.95	398.63	380.19	322.98	264.91	106.29	121.83
FROM STATE GOVERNMENT	156.84	207.02	177.21	238.64	200.04	204.06	75.48	54.85
FROM FEDERAL GOVERNMENT	144.70	144.89	215.05	132.95	122.94	60.74	20.50	56.53
TAXES	327.27	301.74	278.93	507.07	458.68	281.34	139.36	177.74
PROPERTY	238.28	152.67	161.15	297.93	259.79	159.71	60.15	85.04
OTHER	88.99	149.07	117.77	209.14	198.89	121.63	79.21	92.70
CHARGES AND MISCELLANEOUS	66.10	88.18	115.76	137.26	158.47	53.87	75.22	60.21
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	599.52	583.97	817.19	984.37	866.02	598.80	343.25	292.84
CAPITAL OUTLAY	27.52	32.32	109.12	69.08	177.48	109.97	102.84	32.37
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	305.37	226.12	266.62	303.32	334.64	303.16	.03	—
LIBRARIES	4.70	6.08	4.01	6.25	6.61	6.07	7.09	11.44
PUBLIC WELFARE	32.35	45.80	43.45	132.22	49.92	13.82	.04	1.80
HEALTH AND HOSPITALS	9.29	34.94	32.30	26.20	6.68	8.82	7.96	3.31
HIGHWAYS	15.08	27.60	57.01	49.96	48.38	41.97	65.29	33.50
POLICE PROTECTION	27.84	42.92	42.35	50.92	31.98	33.43	34.87	52.85
FIRE PROTECTION	19.50	23.75	30.40	39.57	38.35	13.94	19.54	62.83
SEWERAGE	4.32	5.97	11.40	57.46	38.97	15.17	33.37	19.48
SANITATION OTHER THAN SEWERAGE	14.81	15.06	18.97	23.93	14.31	16.29	—	—
PARKS AND RECREATION	13.71	35.41	26.23	39.29	14.33	20.07	31.83	31.92
HOUSING AND URBAN DEVELOPMENT	25.41	—	29.49	19.34	32.40	—	—	.75
TOTAL EXPENDITURE FOR SALARY AND WAGES .	407.42	370.26	388.49	491.56	403.93	342.18	118.87	176.79
TOTAL DEBT	748.63	754.13	856.60	1 395.07	795.15	618.69	587.06	498.31
LONG-TERM, FULL FAITH AND CREDIT	693.45	614.20	643.79	1 300.85	492.45	569.72	549.95	63.66
LONG-TERM, NONGUARANTEED	—	—	154.61	—	219.68	46.97	23.57	428.67

See footnotes at end of table.

CITY GOVERNMENT FINANCES IN 1977-78

Table 7. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 50,000 Population or More: 1977-78—Continued

Item	Washington—Continued				West Virginia		Wisconsin	
	Seattle	Spokane	Tacoma	Yakima	Charleston	Huntington	Appleton	Green Bay
REVENUE								
GENERAL REVENUE	519.42	316.41	440.61	291.18	390.46	316.06	692.59	832.85
INTERGOVERNMENTAL REVENUE	169.74	123.75	169.18	131.43	103.20	105.73	313.31	407.22
FROM STATE GOVERNMENT	56.91	59.03	53.89	39.62	17.92	8.74	287.68	335.65
FROM FEDERAL GOVERNMENT	100.98	63.24	111.74	85.49	85.28	82.94	23.86	55.79
TAXES	201.99	120.96	183.00	103.54	197.58	134.05	264.96	257.30
PROPERTY	73.23	43.13	50.95	38.49	65.06	43.18	262.49	253.60
OTHER	128.77	77.84	132.05	65.05	132.52	90.87	2.47	3.71
CHARGES AND MISCELLANEOUS	148.08	71.70	88.43	56.21	89.67	76.27	114.32	168.32
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	472.04	296.53	404.83	348.08	386.31	272.40	675.32	811.73
CAPITAL OUTLAY	80.66	67.07	46.54	121.47	103.49	62.68	65.44	111.08
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	3.83	.04	.33	.28	—	—	328.56	413.04
LIBRARIES	13.24	8.80	17.63	5.41	1.97	.22	7.44	—
PUBLIC WELFARE	—	—	2.74	5.23	.82	—	4.23	1.83
HEALTH AND HOSPITALS	18.02	11.78	29.62	9.19	5.23	2.73	1.74	4.80
HIGHWAYS	38.26	38.28	42.53	64.68	40.24	17.21	62.16	81.22
POLICE PROTECTION	69.90	43.62	50.30	41.41	43.34	36.61	50.14	32.33
FIRE PROTECTION	47.39	42.20	91.83	33.06	32.78	32.73	35.96	38.60
SEWERAGE	43.59	35.91	26.60	44.17	25.79	22.07	42.73	76.24
SANITATION OTHER THAN SEWERAGE	23.54	20.76	30.28	10.11	17.74	19.97	13.66	20.77
PARKS AND RECREATION	68.40	43.85	20.28	49.39	40.89	23.13	27.92	25.06
HOUSING AND URBAN DEVELOPMENT	20.43	.03	15.52	9.24	34.99	21.65	—	23.26
TOTAL EXPENDITURE FOR SALARY AND WAGES	297.33	154.12	295.89	124.79	164.97	124.66	378.52	423.71
TOTAL DEBT	1 055.83	86.44	1 488.78	285.20	408.57	69.55	655.00	685.85
LONG-TERM, FULL FAITH AND CREDIT	301.90	60.74	138.35	115.00	99.45	8.98	470.88	560.86
LONG-TERM, NONGUARANTEED	733.65	25.70	1 350.43	120.41	309.12	—	184.13	124.99
Wisconsin—Continued								
Item	Kenosha	Madison	Milwaukee	Waukesha	Racine	Wauwatosa	West Allis	
	Seattle	Spokane	Tacoma	Yakima	Charleston	Huntington	Appleton	Green Bay
REVENUE								
GENERAL REVENUE	282.24	734.64	449.30	663.12	369.10	635.49	661.48	
INTERGOVERNMENTAL REVENUE	145.34	288.83	220.63	344.93	183.81	209.90	260.12	
FROM STATE GOVERNMENT	107.77	245.34	137.94	311.30	119.76	192.27	228.51	
FROM FEDERAL GOVERNMENT	35.43	35.58	78.90	30.54	62.26	13.25	29.53	
TAXES	103.35	347.18	155.60	231.89	119.69	367.76	339.76	
PROPERTY	96.03	338.18	142.90	220.99	116.70	357.78	335.03	
OTHER	7.33	9.00	12.70	4.89	2.99	9.98	4.73	
CHARGES AND MISCELLANEOUS	33.55	98.63	72.06	86.31	66.00	57.83	61.58	
EXPENDITURE								
GENERAL EXPENDITURE, TOTAL	209.11	782.88	372.68	721.36	356.70	640.33	643.99	
CAPITAL OUTLAY	4.27	119.69	51.87	86.03	70.16	71.96	44.07	
GENERAL EXPENDITURE, SELECTED ITEMS:								
EDUCATION	—	355.21	1.22	375.27	—	338.86	344.61	
LIBRARIES	9.33	14.05	11.28	16.98	8.22	6.91	10.69	
PUBLIC WELFARE	—	10.11	—	2.93	—	—	—	
HEALTH AND HOSPITALS	4.71	7.06	12.76	4.56	7.37	5.32	7.97	
HIGHWAYS	15.11	71.60	37.64	65.34	32.99	66.82	58.11	
POLICE PROTECTION	36.57	57.21	74.03	45.52	52.16	37.57	41.37	
FIRE PROTECTION	30.88	47.66	33.58	45.28	32.77	40.01	36.17	
SEWERAGE	14.11	34.76	28.45	58.80	85.48	15.92	21.80	
SANITATION OTHER THAN SEWERAGE	12.17	20.64	25.78	11.47	12.31	21.69	15.86	
PARKS AND RECREATION	13.16	76.25	15.15	22.45	35.08	8.88	4.31	
HOUSING AND URBAN DEVELOPMENT	—	9.67	24.54	4.91	8.50	—	10.09	
TOTAL EXPENDITURE FOR SALARY AND WAGES	124.68	446.33	228.69	405.89	179.45	351.83	399.71	
TOTAL DEBT	337.71	493.28	436.60	556.42	331.03	500.73	392.32	
LONG-TERM, FULL FAITH AND CREDIT	258.90	329.97	249.63	556.42	331.03	422.75	392.32	
LONG-TERM, NONGUARANTEED	78.81	163.31	163.87	—	—	77.99	—	

Note: Per capita data is based on city population estimated for July 1, 1977, as given in table 5.

* Represents zero or rounds to zero.

¹Prior year data.

Table 8. Finances of Individual City Governments Having 300,000 Population or More, in Detail:
1977-78
(Thousands of dollars)

Item	Total	Atlanta	Austin	Baltimore	Boston	Buffalo	Chicago	Cincinnati
POPULATION, 1977 (ESTIMATED)	38 169 805	416 715	323 250	804 304	618 493	390 065	3 062 881	403 363
REVENUE, TOTAL	38 910 414	290 436	259 751	1 136 355	851 693	404 826	1 661 495	301 206
GENERAL REVENUE	33 020 543	245 503	114 680	1 061 880	793 722	393 345	1 400 790	265 158
INTERGOVERNMENTAL REVENUE	14 168 654	76 215	23 542	666 266	280 971	263 001	572 232	107 238
FROM STATE GOVERNMENT	8 297 123	35 355	3 515	446 626	173 210	129 084	143 544	22 196
EDUCATION	2 053 600	-	-	196 694	113 112	76 272	-	-
HIGHWAYS	480 016	360	848	140 638	1 666	117	47 747	3 785
PUBLIC WELFARE	2 755 308	2 313	-	-	1 117	-	14 792	-
HEALTH AND HOSPITALS	371 111	-	739	25 789	3 754	227	21 639	4 645
HOUSING AND URBAN RENEWAL	71 972	-	-	-	-	1 340	82	526
GENERAL SUPPORT	1 511 684	3 226	333	20 295	15 330	25 579	45 859	9 479
OTHER	1 053 432	29 456	1 595	63 210	38 231	25 549	13 425	3 761
FROM FEDERAL GOVERNMENT	5 487 428	33 406	18 947	212 623	106 730	100 883	384 427	63 556
GENERAL REVENUE SHARING	1 092 172	7 288	4 142	27 470	23 401	7 571	166 048	10 412
OTHER	4 395 256	26 118	14 805	185 153	83 329	93 312	218 379	53 144
FROM LOCAL GOVERNMENTS	384 103	7 454	1 080	7 017	1 031	33 034	44 261	21 486
GENERAL REVENUE FROM OWN SOURCES	18 851 889	169 288	91 138	395 614	512 751	130 344	828 558	157 920
TAXES	14 109 241	85 153	48 514	311 166	430 374	98 877	668 911	105 911
PROPERTY	7 292 121	59 106	32 693	209 840	426 052	94 372	305 369	27 590
GENERAL SALES AND GROSS RECEIPTS	1 968 515	-	11 491	-	-	-	99 494	-
SELECTIVE SALES AND GROSS RECEIPTS	1 393 374	25 985	2 991	29 079	-	2 943	175 681	1 608
ALCOHOLIC BEVERAGES	31 479	9 306	-	-	-	-	-	-
MOTOR FUELS	37 024	-	-	-	-	-	-	-
PUBLIC UTILITIES	799 156	9 692	2 379	21 271	-	2 509	141 383	578
TOBACCO PRODUCTS	95 035	-	-	-	-	-	16 916	-
OTHER	430 680	6 987	612	7 808	-	434	17 382	1 030
INCOME TAXES	2 696 607	-	-	57 970	-	-	-	71 576
MOTOR VEHICLE LICENSES	118 094	-	-	-	-	27	35 991	529
OTHER	640 530	62	1 339	14 277	4 322	1 535	52 376	4 608
CHARGES AND MISCELLANEOUS GENERAL REVENUE	4 742 648	84 135	42 624	84 448	82 377	31 467	159 647	52 009
CURRENT CHARGES	3 216 594	57 301	34 883	54 638	68 059	20 551	106 283	29 153
EDUCATION	200 160	-	-	5 518	2 412	1 030	-	-
SCHOOL LUNCH SALES	26 978	-	-	2 481	1 170	705	-	-
OTHER LOCAL SCHOOL CHARGES	5 718	-	-	84	1 242	325	-	-
INSTITUTIONS OF HIGHER EDUCATION	167 464	-	-	2 953	-	-	-	-
HIGHWAYS	230 973	-	-	141	2 108	213	7 542	380
HOSPITALS	511 781	-	16 715	21 785	48 644	-	-	-
SEWERAGE	639 993	12 396	10 066	14 416	3 337	8 508	-	15 896
SANITATION OTHER THAN SEWERAGE	96 495	6 528	3 325	305	239	87	-	12
PARKS AND RECREATION	166 368	4 595	1 647	2 344	89	1 092	-	6 645
HOUSING AND URBAN RENEWAL	328 442	-	7	-	1 497	6 232	1 563	516
AIRPORTS	473 761	32 475	1 539	-	-	-	77 134	389
WATER TRANSPORT AND TERMINALS	145 059	-	-	223	-	-	-	-
PARKING FACILITIES	111 560	177	406	4 217	4 916	2 340	12 468	3 570
MISCELLANEOUS COMMERCIAL ACTIVITIES	29 942	-	156	2 701	509	-	-	83
OTHER	292 080	1 130	1 022	2 988	4 888	1 049	7 576	1 662
SPECIAL ASSESSMENTS	148 973	923	183	286	124	669	4 252	427
SALE OF PROPERTY	62 917	1 754	196	1 004	666	26	530	2 492
HOUSING AND URBAN RENEWAL	28 430	-	28	-	627	-	-	1 153
OTHER	34 487	1 754	168	1 004	39	26	530	1 339
INTEREST EARNINGS	691 530	18 803	5 157	21 248	4 042	5 849	27 328	8 731
FINES AND FORFEITS	299 487	3 734	1 499	4 932	7 460	2 053	20 040	4 697
OTHER AND UNALLOCABLE	323 147	1 620	706	2 340	2 026	2 319	1 214	6 509
UTILITY REVENUE	4 167 100	25 983	137 340	24 485	23 524	11 481	111 006	18 847
EMPLOYEE-RETIREMENT REVENUE ¹	1 722 771	18 950	7 731	49 990	34 447	-	149 699	17 201
EXPENDITURE, TOTAL	36 943 065	304 104	330 957	1 083 448	864 718	373 909	1 439 596	288 787
GENERAL EXPENDITURE	29 841 861	260 862	124 539	1 023 285	800 715	367 063	1 246 413	249 204
INTERGOVERNMENTAL EXPENDITURE	1 431 755	7 356	152	29 302	58 008	719	13 077	15 368
DIRECT GENERAL EXPENDITURE	28 410 106	253 506	124 387	993 983	742 707	366 344	1 233 336	233 836
CURRENT OPERATION	22 088 858	141 331	88 417	711 998	642 254	294 310	1 053 969	170 605
CAPITAL OUTLAY	3 232 178	79 771	28 726	255 602	63 049	59 311	129 832	54 981
CONSTRUCTION	2 695 452	70 537	25 391	215 718	56 429	56 820	99 874	43 113
LAND AND EXISTING STRUCTURES	228 363	4 147	1 255	34 899	3 173	422	6 788	9 038
EQUIPMENT	308 363	5 087	2 080	4 985	3 447	2 069	23 170	2 830
ASSISTANCE AND SUBSIDIES	1 532 833	-	-	-	2 419	-	-	-
INTEREST ON GENERAL DEBT	1 556 237	32 384	7 244	26 383	34 985	12 723	49 535	8 250
BY FUNCTION ²								
EDUCATION SERVICES:								
EDUCATION	4 363 081	4 654	148	322 582	237 605	140 181	18 721	-
LOCAL SCHOOLS	3 692 628	4 641	148	304 826	237 605	140 181	18 721	-
HIGHER EDUCATION	670 453	15	-	17 756	-	-	-	(1)
LIBRARIES	311 447	5 910	4 017	8 907	11 932	1	25 308	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	4 116 988	2 884	322	5 138	3 867	63	28 112	-
CATEGORICAL CASH ASSISTANCE	1 253 570	-	-	-	-	-	-	-
OTHER CASH ASSISTANCE	279 263	-	-	-	2 419	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	1 225 996	-	-	28	-	-	-	-
VENDOR PAYMENTS, OTHER	5 273	2 562	-	-	-	-	-	-
WELFARE INSTITUTIONS	29 544	-	-	115	-	-	-	-
OTHER PUBLIC WELFARE	1 323 342	322	322	4 995	1 448	63	28 112	-
HOSPITALS	1 494 825	32	24 458	38 596	79 720	-	7	1 108
OWN HOSPITALS	1 206 042	-	24 458	36 040	79 591	-	7	1 108
OTHER HOSPITALS	288 783	32	-	2 556	129	-	-	-
HEALTH	755 217	203	5 613	38 484	7 613	1 235	57 041	14 838

Represents zero or rounds to zero.

¹Exclusive of "city contributions" which represent intragovernmental transactions rather than revenue.²Effective for fiscal year 1977-78, University of Cincinnati and hospital are no longer city-dependent institutions.

CITY GOVERNMENT FINANCES IN 1977-78

Table 8. Finances of Individual City Governments Having 300,000 Population or More, in Detail:
1976-78—Continued
(Thousands of dollars)

Item	Total	Atlanta	Austin	Baltimore	Boston	Buffalo	Chicago	Cincinnati
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED								
TRANSPORTATION:								
HIGHWAYS	1 312 161	14 158	11 994	125 771	21 068	8 218	82 050	11 964
AIRPORTS	478 778	48 162	1 251	-	-	-	57 663	573
WATER TRANSPORT AND TERMINALS.	114 584	-	-	1 230	-	-	-	-
PARKING FACILITIES	82 953	23	427	2 448	2 234	47	7 639	2 164
PUBLIC SAFETY:								
POLICE PROTECTION.	3 138 611	27 696	11 425	76 553	71 588	25 046	334 409	27 657
FIRE PROTECTION.	1 510 510	13 950	7 502	36 935	48 214	21 969	107 645	19 919
CORRECTION	373 994	2 396	584	11 530	11 932	-	773	3 334
PROTECTIVE INSPECTION AND REGULATION	212 180	1 955	1 160	3 869	6 050	1 995	17 939	2 505
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	1 353 226	23 945	11 212	40 946	8 698	31 440	37 748	39 571
CAPITAL OUTLAY	828 896	14 811	8 341	25 769	607	24 033	18 449	19 531
SANITATION OTHER THAN SEWERAGE	936 797	10 387	3 399	22 498	13 873	7 662	88 308	8 748
PARKS AND RECREATION	1 072 082	17 927	10 263	35 950	20 960	9 093	11 095	16 678
HOUSING AND URBAN RENEWAL	997 722	562	2 072	37 886	32 371	22 257	14 039	13 619
NATURAL RESOURCES	34 642	588	-	37	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	447 668	5 840	4 524	14 315	10 372	4 279	22 925	4 164
GENERAL CONTROL.	715 177	4 395	3 328	40 844	24 856	6 620	12 923	7 238
GENERAL PUBLIC BUILDINGS	362 710	587	257	3 953	7 767	5 441	30 063	1 625
INTEREST ON GENERAL DEBT	1 556 237	32 384	7 244	26 383	34 985	12 723	49 535	8 250
OTHER.	4 100 271	42 224	13 339	128 430	145 010	68 793	242 470	65 249
UTILITY EXPENDITURE.	5 051 171	25 490	203 726	24 601	9 081	6 846	84 995	28 694
EMPLOYEE-RETIREMENT EXPENDITURE:	2 050 033	17 752	2 692	35 562	54 922	-	108 188	10 889
EXHIBIT I TOTAL EXPENDITURE FOR SALARIES AND WAGES	14 928 149	100 743	68 549	482 694	449 688	180 142	841 819	107 853
BORROWING, TOTAL	4 320 481	342 500	124 188	34 985	81 635	9 991	86 175	20 500
DEBT REDEMPTION, TOTAL	3 528 270	18 575	15 126	40 181	37 932	26 889	128 182	27 020
GROSS DEBT OUTSTANDING								
NET LONG-TERM DEBT OUTSTANDING	36 938 267	911 213	532 483	493 281	599 006	318 279	1 309 551	203 854
31 155 987	814 037	485 911	481 267	507 794	200 064	1 050 696	179 894	
LONG-TERM DEBT OUTSTANDING								
GENERAL DEBT	35 540 188	911 213	532 433	493 281	518 907	268 923	1 129 017	195 054
EDUCATION.	26 359 636	778 923	142 955	416 223	501 998	258 675	971 950	169 513
HIGHWAYS	1 975 621	107 718	-	156 300	227 325	28 070	-	13 515
HOSPITALS.	1 591 676	21 470	92	-	22 885	-	40 400	30 521
SEWERAGE	440 362	-	125	9 560	-	-	-	4 692
PARKS AND RECREATION	2 657 538	9 730	67 117	71 200	6 710	107 075	109 000	9 909
HOUSING AND URBAN RENEWAL.	989 636	49 820	1 767	10 670	-	-	-	19 797
AIRPORTS	4 056 109	4 795	-	70 435	81 630	53 181	32 000	43 855
WATER TRANSPORT AND TERMINALS.	2 343 923	562 118	36	700	-	-	125 625	1 835
OTHER AND UNALLOCABLE.	704 278	-	-	2 776	-	-	800	-
11 600 493	23 272	73 818	94 582	163 448	70 349	664 125	45 389	
UTILITY DEBT	9 180 552	132 290	389 478	77 058	16 909	10 248	157 067	25 541
WATER SUPPLY SYSTEMS	3 502 075	132 290	77 297	77 058	6 135	10 248	157 067	19 821
ELECTRIC POWER SYSTEMS	3 571 067	-	312 181	-	-	-	-	-
GAS SUPPLY SYSTEMS	3 345	-	-	-	-	-	-	-
TRANSIT SYSTEMS.	2 104 065	-	-	-	10 774	-	-	5 720
LONG-TERM DEBT ISSUED.								
FULL FAITH AND CREDIT	4 635 418	342 500	124 188	34 985	65 000	67 016	86 175	20 500
GENERAL.	2 830 989	6 100	-	34 985	65 000	9 991	66 610	19 500
UTILITY.	2 743 857	6 100	-	34 685	65 000	9 991	66 610	19 500
NONGUARANTEED.	87 132	-	-	300	-	-	-	-
GENERAL.	1 804 429	336 400	124 188	-	-	57 025	19 565	1 000
UTILITY.	1 073 568	308 400	8 594	-	-	57 025	19 489	1 000
LONG-TERM DEBT RETIRED	730 861	28 000	115 594	-	-	-	76	-
GENERAL.	2 263 573	19 200	14 756	40 181	37 932	19 530	91 179	15 145
UTILITY.	1 818 231	15 945	6 528	34 084	36 827	18 275	80 145	13 607
445 342	3 255	8 228	6 097	1 105	1 255	11 034	1 538	
REFUNDING ISSUES OF LONG-TERM DEBT	387 950	-	-	-	-	57 025	-	-
LONG-TERM DEBT REFUNDED	32 381	625	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS	33 417 748	644 079	157 297	734 735	335 446	170 014	1 701 140	375 337
EMPLOYEE RETIREMENT.	20 064 851	110 542	60 342	499 654	224 267	-	1 191 612	217 965
OTHER THAN EMPLOYEE RETIREMENT	13 352 897	533 537	96 955	235 081	111 179	170 014	509 528	157 372
CASH AND DEPOSITS.	4 350 984	11 674	70 429	27 146	50 103	27 018	352 730	111 265
SECURITIES	9 001 913	521 813	26 526	207 935	61 076	142 996	156 798	46 107
FEDERAL.	5 551 119	521 863	25 521	185 727	30 968	134 496	136 538	42 609
FEDERAL AGENCY ONLY.	62 048	-	3 691	571	59	1 000	-	-
STATE AND LOCAL GOVERNMENTS.	824 574	-	-	-	12 856	-	14 730	1 189
OTHER (NONGOVERNMENTAL).	2 626 220	-	1 005	22 208	17 252	8 500	5 530	2 299
BY PURPOSE:								
OFFSETS TO DEBT.	4 384 201	97 176	46 522	12 014	11 113	68 859	78 321	15 160
BOND FUNDS	3 104 518	286 980	7 000	48 475	12 878	34 375	139 394	6 502
OTHER.	5 864 178	149 381	43 433	174 592	87 488	66 780	291 813	135 710

* Represents zero or rounds to zero.

† Comprises payments to beneficiaries (including withdrawal of contributions).

Table 8. Finances of Individual City Governments Having 300,000 Population or More, in Detail:
1977-78—Continued
 (Thousands of dollars)

Item	Cleveland	Columbus	Dallas	Denver	Detroit	El Paso	Fort Worth	Honolulu
POPULATION, 1977 (ESTIMATED)	609 187	532 339	844 528	475 098	1 289 910	395 419	367 993	717 852
REVENUE, TOTAL	378 437	226 869	372 234	437 467	1 112 743	110 295	159 522	353 578
GENERAL REVENUE	309 204	194 984	302 032	390 186	943 589	95 572	132 217	320 453
INTERGOVERNMENTAL REVENUE	135 817	70 175	39 524	132 135	447 037	32 403	42 778	137 775
FROM STATE GOVERNMENT	31 886	16 490	3 992	64 590	204 514	1 603	1 875	13 943
EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	5 550	6 975	-	3 226	22 895	-	4	53
PUBLIC WELFARE	-	-	-	46 215	-	-	-	-
HEALTH AND HOSPITALS	673	284	147	2 837	14 058	29	199	-
HOUSING AND URBAN RENEWAL	-	-	-	-	5	-	-	-
GENERAL SUPPORT	23 363	8 944	1 393	4 199	80 281	311	307	7 953
OTHER	2 300	287	2 452	8 113	87 275	1 263	1 365	5 937
FROM FEDERAL GOVERNMENT	100 454	49 358	34 928	67 353	218 946	29 796	36 569	123 748
GENERAL REVENUE SHARING	15 967	9 652	14 343	13 414	40 246	10 312	5 776	16 370
OTHER	84 487	39 706	20 585	53 939	178 700	19 484	30 793	107 378
FROM LOCAL GOVERNMENTS	3 477	4 327	604	192	23 577	1 004	4 334	84
GENERAL REVENUE FROM OWN SOURCES	173 387	124 809	262 508	258 051	496 552	63 169	89 439	182 678
TAXES	101 039	76 383	188 654	151 531	336 474	37 329	54 674	149 868
PROPERTY	40 115	8 547	118 753	58 432	163 907	22 410	33 726	120 720
GENERAL SALES AND GROSS RECEIPTS	-	-	40 898	64 388	-	9 361	14 027	-
SELECTIVE SALES AND GROSS RECEIPTS	1 128	934	24 745	11 672	32 970	4 060	5 045	14 183
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	-	-
MOTOR FUELS	-	-	-	-	-	-	-	8 518
PUBLIC UTILITIES	-	-	22 380	7 448	32 970	3 517	4 635	5 665
TOBACCO PRODUCTS	-	-	-	-	-	-	-	-
OTHER	1 128	934	2 365	4 224	-	-	-	-
INCOME TAXES	57 538	62 549	-	-	132 256	-	543	410
MOTOR VEHICLE LICENSES	-	31	-	1 655	131	-	-	-
OTHER	2 258	4 322	4 258	15 384	7 210	1 498	1 876	11 850
3 115	-	-	-	-	-	-	-	-
CHARGES AND MISCELLANEOUS GENERAL REVENUE	72 348	48 426	73 654	106 520	160 078	25 840	34 765	32 810
CURRENT CHARGES	60 091	34 473	47 281	78 111	130 190	15 385	20 226	20 054
EDUCATION	-	-	-	-	-	-	-	-
SCHOOL LUNCH SALES	-	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	1 597	1 202	482	137	17	192	894	493
HOSPITALS	-	-	-	23 538	31 286	-	-	-
SEWERAGE	38 263	24 354	24 031	13 140	55 201	4 539	10 241	12 573
SANITATION OTHER THAN SEWERAGE	39	623	8 322	470	902	3 743	3 748	1 046
PARKS AND RECREATION	1 897	1 261	3 311	7 685	5 551	855	1 893	3 406
HOUSING AND URBAN RENEWAL	260	63	-	826	8 316	-	-	264
AIRPORTS	13 974	5 528	6 957	24 438	1 037	5 249	2 600	-
WATER TRANSPORT AND TERMINALS	156	-	-	-	-	-	-	-
PARKING FACILITIES	998	794	718	1 044	5 701	342	453	1 887
MISCELLANEOUS COMMERCIAL ACTIVITIES	359	-	989	-	501	-	-	-
OTHER	2 548	648	2 471	6 833	21 678	465	397	385
SPECIAL ASSESSMENTS	113	493	1 692	1 126	1 218	3 047	5 547	7 374
SALE OF PROPERTY	1 109	160	521	69	461	1 885	916	144
HOUSING AND URBAN RENEWAL	1 109	160	-	14	461	-	-	-
OTHER	-	-	521	55	-	1 885	916	144
INTEREST EARNINGS	7 628	6 903	16 225	13 924	14 979	3 319	5 668	4 261
FINES AND FORFEITS	2 774	5 378	7 152	5 667	7 635	1 966	1 730	63
OTHER AND UNALLOCABLE	633	1 019	983	7 623	5 595	238	678	914
UTILITY REVENUE	69 233	31 885	49 912	36 439	95 586	10 858	16 899	13 125
EMPLOYEE-RETIREMENT REVENUE	-	-	20 290	10 842	73 568	3 865	10 406	-
EXPENDITURE, TOTAL	422 644	240 035	331 608	435 379	1 124 005	92 027	141 836	344 773
GENERAL EXPENDITURE	344 643	201 061	268 296	380 387	890 536	74 577	119 443	282 141
INTERGOVERNMENTAL EXPENDITURE	47 771	2 525	-	6 644	17 340	192	530	6 521
DIRECT GENERAL EXPENDITURE	296 872	198 536	268 296	373 743	873 196	74 385	118 913	275 620
CURRENT OPERATION	225 382	145 055	199 486	253 430	673 447	59 310	71 637	185 692
CAPITAL OUTLAY	54 924	43 335	49 976	74 851	170 172	12 890	39 436	78 466
CONSTRUCTION	51 070	31 955	39 750	65 536	112 171	9 501	37 981	69 333
LAND AND EXISTING STRUCTURES	1 574	6 530	5 741	2 688	9 753	1 349	-	5 570
EQUIPMENT	2 280	4 850	4 485	6 627	48 248	2 040	1 455	3 563
ASSISTANCE AND SUBSIDIES	-	-	-	33 875	-	-	-	-
INTEREST ON GENERAL DEBT	16 566	10 146	18 834	11 587	29 577	2 185	7 840	11 502
BY FUNCTION:								
EDUCATION SERVICES:								
EDUCATION	1 816	-	-	-	14 777	-	-	-
LOCAL SCHOOLS	1 816	-	-	-	14 777	-	-	-
HIGHER EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	-	-	7 505	6 667	11 935	1 453	5 174	-
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	1 795	-	-	55 362	655	4	-	-
CATEGORICAL CASH ASSISTANCE	-	-	-	33 865	-	-	-	-
OTHER CASH ASSISTANCE	-	-	-	10	-	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	-	179	-	-	-	-
VENDOR PAYMENTS, OTHER	-	-	-	1 362	-	-	-	-
WELFARE INSTITUTIONS	-	-	-	-	-	-	-	-
OTHER PUBLIC WELFARE	1 795	-	-	-	-	-	-	-
HOSPITALS	-	-	-	19 946	655	4	-	-
OWN HOSPITALS	-	-	-	28 458	44 536	-	-	-
OTHER HOSPITALS	-	-	-	28 458	44 536	-	-	-
HEALTH	10 310	6 783	5 224	24 932	42 521	2 057	2 339	3 974

¹ Represents zero or rounds to zero.² Effective for 1977-78 fiscal year, transit system is city-dependent.³ Exclusive of "city contributions" which represent intragovernmental transactions rather than revenue.

CITY GOVERNMENT FINANCES IN 1977-78

Table 8. Finances of Individual City Governments Having 300,000 Population or More, in Detail:

1977-78—Continued

(Thousands of dollars)

Item	Cleveland	Columbus	Dallas	Denver	Detroit	El Paso	Fort Worth	Honolulu
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED								
TRANSPORTATION:								
HIGHWAYS	18 957	15 355	29 191	13 137	36 293	5 205	13 276	23 461
AIRPORTS	44 253	6 844	3 831	31 936	1 272	6 159	1 015	-
WATER TRANSPORT AND TERMINALS	305	-	-	-	-	-	-	-
PARKING FACILITIES	688	132	73	6 192	7 040	-	60	489
PUBLIC SAFETY:								
POLICE PROTECTION	58 515	30 638	50 147	37 775	174 463	13 614	14 992	37 149
FIRE PROTECTION	27 640	19 894	27 177	21 686	54 456	7 270	10 539	18 499
CORRECTION	1 749	1 561	1 467	4 224	7 022	192	594	-
PROTECTIVE INSPECTION AND REGULATION	1 534	963	3 873	1 865	8 302	882	1 291	3 646
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	30 132	31 226	24 050	25 322	107 651	5 478	27 141	57 484
CAPITAL OUTLAY	1 026	16 870	12 858	11 704	72 277	2 959	23 434	47 256
SANITATION OTHER THAN SEWERAGE	16 951	12 135	19 703	10 340	35 156	3 548	5 288	11 628
PARKS AND RECREATION	10 093	15 192	23 026	31 118	67 195	6 478	6 861	23 495
HOUSING AND URBAN RENEWAL	10 888	276	319	1 233	50 766	263	-	7 015
NATURAL RESOURCES	-	-	-	1 581	-	-	-	2 577
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	4 345	2 596	8 241	13 225	23 283	1 857	3 529	8 203
GENERAL CONTROL	9 715	7 210	6 252	11 992	28 756	2 032	2 336	8 202
GENERAL PUBLIC BUILDINGS	4 892	8 885	13 141	4 041	8 247	315	352	7 008
INTEREST ON GENERAL DEBT	16 566	10 146	18 834	11 587	29 577	2 185	7 840	11 502
OTHER	73 499	31 225	26 242	37 714	136 633	15 585	16 816	57 809
UTILITY EXPENDITURE	78 001	38 974	46 297	43 313	126 975	15 324	18 069	162 632
EMPLOYEE-RETIREMENT EXPENDITURE			17 015	11 679	106 494	2 126	4 324	-
EXHIBIT: TOTAL EXPENDITURE FOR SALARIES AND WAGES	156 586	95 886	171 370	180 187	472 690	42 665	53 926	114 786
BORROWING, TOTAL	83 445	36 110	57 000	7 460	51 610	750	32 395	49 980
DEBT REDEMPTION, TOTAL	61 679	17 448	36 609	17 600	50 158	3 736	16 704	16 189
GROSS DEBT OUTSTANDING	478 011	340 126	485 744	441 921	685 195	59 449	195 754	275 656
NET LONG-TERM DEBT OUTSTANDING	397 455	263 954	435 297	330 425	585 501	51 258	178 086	249 651
LONG-TERM DEBT OUTSTANDING	436 896	268 214	485 744	437 744	617 874	59 449	195 754	268 246
GENERAL DEBT	304 496	182 976	402 601	289 683	463 172	41 310	162 045	210 991
EDUCATION								24 378
HIGHWAYS	31 857	47 446	-	4 636	86 222	-	14 494	13 150
HOSPITALS	-	-	-	-	-	-	-	-
SEWERAGE	59 805	81 383	53 829	70	105 710	-	39 278	2 930
PARKS AND RECREATION	16 785	18 847	32 111	60 605	1 231	780	181	2 160
HOUSING AND URBAN RENEWAL	8 180	2 425	-	6 500	96 594	-	-	-
AIRPORTS	108 550	9 100	18 443	80 967	800	5 130	43 845	-
WATER TRANSPORT AND TERMINALS	6 700	-	-	-	-	-	-	-
OTHER AND UNALLOCABLE	72 619	23 775	298 218	136 905	172 615	35 400	64 247	168 373
UTILITY DEBT	132 400	85 238	83 143	148 061	154 702	18 139	33 709	57 255
WATER SUPPLY SYSTEMS	116 540	83 807	80 493	148 061	148 882	18 139	31 709	57 255
ELECTRIC POWER SYSTEMS	15 860	1 431	-	-	-	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	2 650	-	5 820	-	2 000	-
LONG-TERM DEBT ISSUED	108 580	36 110	57 000	69 825	51 610	750	32 400	49 980
FULL FAITH AND CREDIT	28 580	36 110	32 000	69 825	51 610	750	28 400	47 000
GENERAL	28 580	27 510	32 000	63 925	51 610	750	28 400	35 000
UTILITY		8 600	-	5 900	-	-	-	12 000
NONGUARANTEED	80 000	-	25 000	-	-	-	4 000	2 980
GENERAL			3 085	-	-	-	-	2 980
UTILITY	80 000	-	21 915	-	-	-	4 000	-
LONG-TERM DEBT RETIRED	19 064	13 064	36 609	18 850	39 248	3 736	16 705	16 154
GENERAL	13 769	10 192	27 143	12 530	32 565	2 436	13 931	13 994
UTILITY	5 295	2 872	9 466	6 320	6 683	1 300	2 774	2 160
REFUNDING ISSUES OF LONG-TERM DEBT	25 135	-	-	62 365	-	-	9 100	-
LONG-TERM DEBT REFUNDED	2 995	-	-	6 605	-	-	8 25	-
CASH AND SECURITY HOLDINGS	196 100	116 769	477 081	348 596	1 350 460	102 317	168 594	102 693
EMPLOYEE RETIREMENT	-	-	222 718	76 871	1 131 921	41 385	78 003	-
OTHER THAN EMPLOYEE RETIREMENT	196 100	116 769	254 363	271 725	218 539	60 932	90 591	102 693
CASH AND DEPOSITS	94 523	94 515	233 987	65 170	131 343	31 508	84 941	96 580
SECURITIES	101 577	22 254	20 376	206 555	87 196	29 424	5 650	6 113
FEDERAL	75 452	3 422	8 469	174 644	79 213	17 155	4 327	6 113
FEDERAL AGENCY ONLY	-	-	8 150	-	-	2 025	2 451	-
STATE AND LOCAL GOVERNMENTS	26 125	-	-	66	-	-	1 323	-
OTHER (NONGOVERNMENTAL)	-	18 832	11 907	31 845	7 983	12 269	-	-
BY PURPOSE:								
OFFSETS TO DEBT	39 441	4 260	50 447	107 319	32 373	8 191	17 668	18 595
BOND FUNDS	125 606	-	135 953	55 297	72 983	-	29 636	21 225
OTHER	31 053	112 509	67 963	109 109	113 183	52 741	43 287	62 873

¹ Represents zero or rounds to zero.² Effective for fiscal year 1977-78, transit system is city-dependent.³ Comprises payments to beneficiaries (including withdrawal of contributions).

Table 8. Finances of Individual City Governments Having 300,000 Population or More, in Detail:
1977-78—Continued
(Thousands of dollars)

Item	Houston	Indianapolis	Jacksonville	Kansas City	Long Beach	Los Angeles	Louisville	Memphis
POPULATION, 1977 (ESTIMATED)	1 554 960	714 790	535 030	458 573	336 697	2 781 222	322 870	668 443
REVENUE, TOTAL	576 648	350 108	463 095	307 092	245 734	2 345 246	234 155	755 333
GENERAL REVENUE	481 933	343 102	229 876	276 320	192 736	1 421 250	205 528	421 150
INTERGOVERNMENTAL REVENUE	74 370	161 672	88 248	79 999	49 821	448 501	101 752	253 454
FROM STATE GOVERNMENT	9 073	79 499	48 819	10 873	16 875	136 640	4 861	110 214
EDUCATION	-	-	-	-	-	-	-	80 507
HIGHWAYS	65	15 181	4 533	4 910	3 616	27 478	2 363	11 272
PUBLIC WELFARE	-	29 215	-	-	-	-	-	-
HEALTH AND HOSPITALS	3 993	1 479	4 318	883	816	-	-	-
HOUSING AND URBAN RENEWAL	-	-	-	-	-	-	-	-
GENERAL SUPPORT	1 966	29 908	21 560	284	10 131	85 807	-	14 789
OTHER	3 049	3 716	18 408	4 796	2 312	23 355	2 498	3 566
FROM FEDERAL GOVERNMENT	62 511	81 525	38 826	68 835	30 089	304 327	68 462	66 276
GENERAL REVENUE SHARING	22 426	14 430	8 746	12 423	4 075	45 525	10 554	11 677
OTHER	40 085	67 095	30 080	56 412	26 014	258 802	57 908	54 599
FROM LOCAL GOVERNMENTS	2 786	648	603	291	2 857	7 534	28 429	76 964
GENERAL REVENUE FROM OWN SOURCES	407 563	181 430	141 628	196 321	142 915	972 749	103 776	167 696
TAXES	272 176	110 781	69 587	140 636	70 529	661 240	59 405	93 231
PROPERTY	163 134	107 214	44 821	24 795	37 992	331 414	17 946	67 566
GENERAL SALES AND GROSS RECEIPTS	72 363	-	-	25 300	13 331	132 038	-	-
SELECTIVE SALES AND GROSS RECEIPTS	29 251	1 439	20 404	32 911	11 715	93 257	2 757	13 948
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	-	7 610
MOTOR FUELS	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	25 675	-	19 493	31 306	10 828	83 577	-	4 720
TOBACCO PRODUCTS	-	-	-	1 605	-	-	-	872
OTHER	3 576	1 439	911	-	887	9 680	2 757	746
INCOME TAXES	-	-	-	45 073	-	-	37 334	-
MOTOR VEHICLE LICENSES	-	-	41	879	1 673	-	-	281
OTHER	7 428	2 087	3 483	10 884	7 491	104 531	1 087	7 918
CHARGES AND MISCELLANEOUS GENERAL REVENUE	135 387	70 649	72 041	55 685	72 386	311 509	44 371	74 465
CURRENT CHARGES	84 276	50 370	53 799	38 101	46 872	181 720	24 555	44 942
EDUCATION	-	-	-	-	-	-	-	-
SCHOOL LUNCH SALES	-	-	-	-	-	-	-	5 759
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	-	-	4 558
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	1 201
HIGHWAYS	-	-	739	37	1 178	87	6 306	-
HOSPITALS	-	25 123	18 948	-	-	1 175	-	-
SEWERAGE	42 056	5 590	16 850	8 522	-	12 708	16 757	19 947
SANITATION OTHER THAN SEWERAGE	-	89	848	-	-	616	101	11 832
PARKS AND RECREATION	5 084	3 294	1 646	4 575	6 284	14 365	1 418	5 003
HOUSING AND URBAN RENEWAL	-	-	387	194	24	157	3 461	-
AIRPORTS	25 678	8 081	4 507	22 223	2	1 352	79 679	-
WATER TRANSPORT AND TERMINALS	-	-	7 069	121	28 514	44 265	-	263
PARKING FACILITIES	3 534	566	550	728	410	4 424	1 288	732
MISCELLANEOUS COMMERCIAL ACTIVITIES	-	99	376	255	2 638	-	-	-
OTHER	7 924	6 402	2 774	475	2 901	18 025	1 435	1 406
SPECIAL ASSESSMENTS	5 247	2 875	1 533	3 333	825	27 222	6 672	38
SALE OF PROPERTY	572	755	385	727	218	4 060	474	511
HOUSING AND URBAN RENEWAL	-	499	-	-	-	2 037	411	-
OTHER	572	256	385	727	218	2 023	63	511
INTEREST EARNINGS	31 521	5 906	12 408	8 286	10 040	73 641	11 068	24 463
FINES AND FORFEITS	10 986	1 579	2 227	4 351	2 779	21 998	1 329	3 083
OTHER AND UNALLOCABLE	2 785	9 164	1 689	887	11 652	2 868	273	1 428
UTILITY REVENUE	79 750	5 619	226 789	18 020	52 998	780 112	24 440	311 618
EMPLOYEE-RETIREMENT REVENUE	14 965	1 387	6 430	12 752	-	143 884	4 187	22 565
EXPENDITURE, TOTAL	514 132	346 729	453 648	274 820	246 365	2 116 155	211 539	704 248
GENERAL EXPENDITURE	415 510	323 863	225 533	248 243	200 627	1 035 754	173 147	386 954
INTERGOVERNMENTAL EXPENDITURE	14 025	3 398	6 006	28 374	5 778	52 584	17 051	10 562
DIRECT GENERAL EXPENDITURE	401 485	320 465	219 527	219 669	194 849	983 170	156 096	376 392
CURRENT OPERATION	293 527	224 971	169 020	166 414	150 627	812 622	112 758	307 199
CAPITAL OUTLAY	78 819	53 034	36 615	39 128	38 796	128 957	35 538	54 072
CONSTRUCTION	59 098	41 632	25 341	30 214	30 536	98 544	29 933	39 925
LAND AND EXISTING STRUCTURES	2 529	2 552	2 949	2 561	5 017	16 094	3 378	485
EQUIPMENT	17 192	8 850	8 325	6 353	3 243	14 319	2 227	13 662
ASSISTANCE AND SUBSIDIES	-	-	503	-	-	-	-	-
INTEREST ON GENERAL DEBT	29 139	13 698	13 389	14 327	5 426	41 591	7 800	15 121
BY FUNCTION:								
EDUCATION SERVICES!								
EDUCATION	335	1 536	-	13 178	2 093	26 891	43	160 835
LOCAL SCHOOLS	335	1 536	-	13 178	2 093	26 891	43	160 835
HIGHER EDUCATION	-	-	-	-	-	-	-	-
LIBRARIES	8 966	-	2 238	-	4 699	17 902	3 547	5 053
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE	-	41 637	4 343	818	-	-	-	759
CATEGORICAL CASH ASSISTANCE	-	28 762	-	-	-	-	-	-
OTHER CASH ASSISTANCE	-	-	503	-	-	-	-	-
VENDOR PAYMENTS FOR MEDICAL CARE	-	378	-	-	-	-	-	-
VENDOR PAYMENTS, OTHER	-	91	-	-	-	-	-	-
WELFARE INSTITUTIONS	-	3 380	767	-	-	-	-	360
OTHER PUBLIC WELFARE	-	9 026	3 073	818	-	-	-	399
HOSPITALS	-	47 838	27 208	9 605	-	4 404	4 794	2 855
OWN HOSPITALS	-	47 034	27 205	-	-	2 064	-	-
OTHER HOSPITALS	-	804	3	9 605	-	2 340	4 794	2 855
HEALTH	18 031	13 952	6 828	6 797	3 692	699	1 672	2 834

* Represents zero or rounds to zero.

† Exclusive of "city contributions" which represent intragovernmental transactions rather than revenue.

CITY GOVERNMENT FINANCES IN 1977-78

Table 8. Finances of Individual City Governments Having 300,000 Population or More, in Detail:
1977-78—Continued
 (Thousands of dollars)

Item	Houston	Indianapolis	Jacksonville	Kansas City	Long Beach	Los Angeles	Louisville	Memphis
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED								
TRANSPORTATION:								
HIGHWAYS	26 590	27 182	12 813	20 895	5 794	76 858	4 773	20 616
AIRPORTS	20 697	17 276	4 636	11 056	586	39 155	-	-
WATER TRANSPORT AND TERMINALS	-	-	7 281	-	24 531	29 308	6	223
PARKING FACILITIES	603	1 064	529	188	147	1 650	698	6
PUBLIC SAFETY:								
POLICE PROTECTION	77 388	34 934	23 998	38 013	31 141	241 669	19 960	35 124
FIRE PROTECTION	52 697	15 009	14 435	22 156	18 415	101 878	10 974	29 800
CORRECTION	381	7 664	6 424	1 618	1 650	340	-	779
PROTECTIVE INSPECTION AND REGULATION	4 928	1 696	1 857	1 672	2 772	17 096	1 461	1 888
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	53 055	30 371	24 209	17 847	1 128	24 992	36 010	17 838
CAPITAL OUTLAY	28 092	18 000	14 721	12 615	-	10 958	22 578	8 046
SANITATION OTHER THAN SEWERAGE	18 630	6 859	8 673	6 594	7 076	40 889	6 866	20 736
PARKS AND RECREATION	20 646	15 779	7 435	14 101	26 271	58 264	10 383	23 331
HOUSING AND URBAN RENEWAL	-	4 127	9 286	7 909	4 053	24 983	11 313	100
NATURAL RESOURCES	-	2 242	2 331	-	-	14 982	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	13 251	5 922	5 914	6 587	5 722	27 205	3 087	6 635
GENERAL CONTROL	6 952	11 604	8 120	5 332	5 922	33 807	3 455	8 632
GENERAL PUBLIC BUILDINGS	1 639	2 468	2 987	1 854	7 549	23 833	981	7 537
INTEREST ON GENERAL DEBT	29 139	13 698	13 389	14 327	5 426	41 591	7 800	15 121
OTHER.	61 582	21 005	30 599	47 696	41 960	187 358	45 324	26 272
UTILITY EXPENDITURE:								
EMPLOYEE-RETIREMENT EXPENDITURE: ¹	85 824	13 754	213 572	20 471	45 738	909 124	34 199	301 551
EXHIBIT I TOTAL EXPENDITURE FOR SALARIES AND WAGES	12 798	9 112	14 543	6 106	-	171 277	4 193	15 743
BORROWING, TOTAL	211 986	127 748	126 930	92 180	95 506	783 388	68 343	253 015
DEBT REDEMPTION, TOTAL	168 000	14 050	79 377	5 000	450	201 222	-	30 428
GROSS DEBT OUTSTANDING	38 940	15 417	18 196	15 358	5 036	112 654	10 900	31 545
NET LONG-TERM DEBT OUTSTANDING	917 843	283 685	643 472	307 241	85 110	2 718 165	340 129	732 733
807 131	262 796	486 659	265 922	41 304	2 253 717	235 861	559 697	
LONG-TERM DEBT OUTSTANDING	917 843	283 685	600 546	304 373	85 110	2 675 520	323 929	732 016
GENERAL DEBT	692 185	281 285	292 946	265 356	79 890	565 275	165 254	419 171
EDUCATION	-	-	-	-	-	-	4 866	93 436
HIGHWAYS	11 364	36 410	-	16 388	-	9 850	5 089	425
HOSPITALS	-	19 049	17 170	1 292	-	-	1 525	70
SEWERAGE	109 924	86 365	45 584	67 639	-	62 300	56 534	20 884
PARKS AND RECREATION	26 415	28 037	355	32 617	-	47 725	653	143
HOUSING AND URBAN RENEWAL	-	5 980	17 784	2 424	3 905	13 800	39 785	-
AIRPORTS	157 386	34 253	14 615	126 990	-	316 200	-	51 440
WATER TRANSPORT AND TERMINALS	387 096	71 191	175 773	18 006	48 089	32 246	14 070	15
OTHER AND UNALLOCABLE	-	-	-	-	27 896	83 154	42 732	252 758
UTILITY DEBT SYSTEMS	225 658	2 400	307 600	39 017	5 220	2 110 245	158 675	312 845
WATER SUPPLY SYSTEMS	225 658	-	-	39 017	1 875	334 355	158 675	28 575
ELECTRIC POWER SYSTEMS	-	-	307 600	-	-	1 775 890	-	283 570
GAS SUPPLY SYSTEMS	-	-	-	-	3 345	-	-	-
TRANSIT SYSTEMS	-	2 400	-	-	-	-	-	700
LONG-TERM DEBT ISSUED	168 000	14 050	102 410	5 000	450	201 222	14 070	30 428
FULL FAITH AND CREDIT	40 000	14 050	-	5 000	-	-	-	30 428
GENERAL	40 000	14 050	-	5 000	-	-	-	30 428
UTILITY	-	-	-	-	-	-	-	-
NONGUARANTEED	128 000	-	102 410	-	450	201 222	14 070	-
GENERAL	128 000	-	57 410	-	450	1 222	14 070	-
UTILITY	-	-	45 000	-	-	200 000	-	-
LONG-TERM DEBT RETIRED	38 940	15 417	18 816	14 052	5 036	95 509	16 329	37 544
GENERAL	34 230	15 117	7 146	12 125	4 451	29 703	15 459	18 964
UTILITY	4 710	300	11 670	1 927	585	65 806	870	18 580
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	56 340	-	-	-	14 070	-
LONG-TERM DEBT REFUNDED	-	-	620	-	-	-	10 565	6 160
CASH AND SECURITY HOLDINGS	770 265	92 586	326 525	268 001	161 418	2 767 823	229 252	557 890
EMPLOYEE RETIREMENT	210 796	1 003	49 442	107 023	-	1 727 274	48 171	219 916
OTHER THAN EMPLOYEE RETIREMENT	559 469	91 583	277 083	160 978	161 418	1 040 549	181 081	337 974
CASH AND DEPOSITS	209 652	62 651	32 767	50 196	31 876	234 280	16 681	173 114
SECURITIES	349 817	28 932	244 316	110 782	129 542	806 269	164 400	164 860
FEDERAL	320 584	23 625	241 015	110 481	70 491	193 138	163 125	163 719
FEDERAL AGENCY ONLY	-	-	-	-	-	-	-	-
STATE AND LOCAL GOVERNMENTS	-	16	-	301	24 501	383	-	10
OTHER (NONGOVERNMENTAL)	29 217	5 307	3 301	-	34 550	612 748	1 275	1 131
BY PURPOSE:								
OFFSETS TO DEBT	110 712	20 889	113 887	38 451	43 806	421 803	88 068	172 319
BOND FUNDS	288 890	22 372	102 093	50 108	1 432	67 218	38 274	70 736
OTHER	159 867	48 322	61 103	72 419	116 180	551 528	54 739	94 919

¹ Represents zero or rounds to zero.

Comprises payments to beneficiaries (including withdrawal of contributions).

Table 6. Finances of Individual City Governments Having 300,000 Population or More, in Detail:
1977-78—Continued

(Thousands of dollars)

Item	Miami	Milwaukee	Minneapolis	Nashville-Davidson	Newark	New Orleans	New York City	Oakland
POPULATION, 1977 (ESTIMATED)	365 082	653 417	360 269	428 957	324 138	561 266	7 297 787	332 385
REVENUE, TOTAL	127 659	350 637	231 569	559 020	385 951	317 120	15 970 970	211 982
GENERAL REVENUE.								
INTERGOVERNMENTAL REVENUE.	114 248	292 926	203 848	339 670	374 047	293 241	14 323 174	202 892
FROM STATE GOVERNMENT.	37 066	144 165	94 797	121 702	228 009	123 756	6 626 585	80 074
EDUCATION.	19 808	90 131	49 690	63 272	181 623	34 694	5 493 935	16 572
HIGHWAYS	-	7 684	4 088	8 633	-	6	3 409	48 067
PUBLIC WELFARE	-	17	-	162	18 878	1 804	2 478 715	-
HEALTH AND HOSPITALS	-	425	1 109	531	2 470	1 937	201 576	-
HOUSING AND URBAN RENEWAL	-	-	-	-	-	1 239	68 780	-
GENERAL SUPPORT.	12 656	78 753	40 710	7 827	20 331	22 657	764 760	11 035
OTHER.	7 152	3 252	3 783	3 687	17 667	3 648	510 075	1 922
FROM FEDERAL GOVERNMENT.	14 991	51 555	43 257	57 083	44 437	89 011	1 110 522	61 724
GENERAL REVENUE SHARING.	8 894	14 420	7 168	9 036	9 327	20 362	305 156	5 777
OTHER.	6 097	37 135	36 089	48 047	35 110	68 649	805 366	55 947
FROM LOCAL GOVERNMENTS	2 267	2 479	1 850	1 347	1 949	51	22 128	1 778
GENERAL REVENUE FROM OWN SOURCES . . .	77 182	148 761	109 051	217 968	146 038	169 485	7 696 589	122 818
TAXES.	66 667	101 674	76 244	153 032	131 636	104 749	6 145 237	74 292
PROPERTY	42 879	93 376	65 835	96 797	95 621	33 730	3 272 521	40 417
GENERAL SALES AND GROSS RECEIPTS	-	-	-	35 129	-	46 725	932 182	15 055
SELECTIVE SALES AND GROSS RECEIPTS	19 876	919	6 533	9 221	23 368	16 463	428 866	11 184
ALCOHOLIC BEVERAGES.	-	-	-	4 238	-	708	-	-
MOTOR FUELS.	-	-	-	-	-	-	7 056	-
PUBLIC UTILITIES	18 022	-	4 677	2 419	15 530	9 437	115 789	10 387
TOBACCO PRODUCTS	-	-	-	-	-	-	60 433	-
OTHER.	1 854	919	1 956	2 564	7 838	6 318	245 588	797
INCOME TAXES	-	-	-	-	-	-	1 391 093	-
MOTOR VEHICLE LICENSES	-	2 736	19	3 547	-	1 059	28 054	-
OTHER.	3 912	4 643	3 857	8 338	12 647	6 772	90 521	7 636
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	10 515	47 087	32 807	64 936	14 402	64 736	1 553 352	48 526
CURRENT CHARGES.	6 000	16 624	21 203	38 477	5 568	51 190	1 144 744	38 301
EDUCATION.	-	-	-	4 255	651	-	174 603	-
SCHOOL LUNCH SALES	-	-	-	4 056	528	-	11 395	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	199	123	-	1 532	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	161 676	-
HIGHWAYS.	-	865	2 322	-	29	202	193 042	-
HOSPITALS.	-	377	-	10 874	-	-	270 652	-
SEWERAGE.	-	777	9 567	14 023	1 856	11 948	49 390	1 652
SANITATION OTHER THAN SEWERAGE	37	64	-	790	38	2 448	14 488	184
PARKS AND RECREATION	3 187	1 765	4 643	2 170	-	5 233	8 432	1 809
HOUSING AND URBAN RENEWAL	-	5 704	-	-	-	7 116	272 931	91
AIRPORTS.	-	-	-	-	-	7 649	-	10 781
WATER TRANSPORT AND TERMINALS.	-	1 422	241	-	-	-	-	20 098
PARKING FACILITIES	2 194	2 618	1 792	663	229	548	24 057	2 731
MISCELLANEOUS COMMERCIAL ACTIVITIES.	-	-	8	95	87	10 717	8 904	-
OTHER.	582	3 032	2 630	5 607	2 678	5 329	111 296	955
SPECIAL ASSESSMENTS.	247	5 454	3 264	6 352	13	1 867	4 668	-
SALE OF PROPERTY.	-	3 460	1 524	48	1	-	-	1 716
HOUSING AND URBAN RENEWAL	-	211	-	-	-	-	-	75
OTHER.	-	3 249	1 524	48	-	-	-	1 641
INTEREST EARNINGS.	3 806	13 531	3 929	10 641	2 257	7 195	152 999	5 562
FINES AND FORFEITS.	-	5 458	1 793	2 153	2 089	2 588	88 029	2 586
OTHER AND UNALLOCABLE.	462	2 560	1 094	6 955	4 474	1 896	162 912	361
UTILITY REVENUE.	-	21 059	10 480	209 245	10 799	16 364	952 913	-
EMPLOYEE-RETIREMENT REVENUE ^a	13 411	36 652	17 241	10 105	1 105	7 515	694 883	9 090
EXPENDITURE, TOTAL	125 056	283 436	225 740	580 288	364 576	293 259	14 762 208	191 423
GENERAL EXPENDITURE.	116 530	243 517	187 852	358 065	349 591	265 846	12 365 256	172 955
INTERGOVERNMENTAL EXPENDITURE.	104	11 776	11 336	953	10 715	1 707	808 951	78
DIRECT GENERAL EXPENDITURE.	116 426	231 741	176 516	357 112	338 876	264 139	11 556 305	172 877
CURRENT OPERATION.	90 694	189 040	133 594	252 703	299 389	208 228	9 204 349	132 986
CAPITAL OUTLAY.	16 891	33 891	33 747	85 733	9 997	41 203	330 415	30 805
CONSTRUCTION.	15 421	28 490	27 481	73 795	6 444	35 526	312 839	23 562
LAND AND EXISTING STRUCTURES	550	1 367	2 120	3 164	2 244	997	660	5 752
EQUIPMENT.	916	4 034	4 146	8 774	1 309	4 680	16 916	1 491
ASSISTANCE AND SUBSIDIES	-	-	-	1 453	10 929	-	1 287 838	-
INTEREST ON GENERAL DEBT	8 841	8 810	9 175	17 223	9 561	14 708	733 703	9 086
BY FUNCTION!								
EDUCATION SERVICES:								
EDUCATION.	49	799	2	127 354	150 798	1 120	2 743 455	603
LOCAL SCHOOLS.	24	399	2	127 354	150 798	1 120	2 157 064	603
HIGHER EDUCATION	25	400	-	-	-	-	586 391	-
LIBRARIES.	-	7 371	5 709	3 049	3 728	2 291	79 752	3 833
SOCIAL SERVICES AND INCOME MAINTENANCE:								
PUBLIC WELFARE.	-	-	-	3 941	33 637	4 031	3 414 557	-
CATEGORICAL CASH ASSISTANCE.	-	-	-	1 415	-	-	1 039 478	-
OTHER CASH ASSISTANCE.	-	-	-	38	19 929	-	288 360	-
VENDOR PAYMENTS FOR MEDICAL CARE.	-	-	-	230	1 305	-	1 120 450	-
VENDOR PAYMENTS, OTHER.	-	-	-	-	321	-	-	-
WELFARE INSTITUTIONS.	-	-	-	-	-	-	1 484	7 484
OTHER PUBLIC WELFARE.	-	-	-	2 258	12 082	2 547	998 785	-
HOSPITALS.	-	402	-	32	892	-	879 607	-
OWN HOSPITALS.	-	402	-	18 041	-	-	710 795	-
OTHER HOSPITALS.	-	-	-	14 851	-	-	168 812	-
HEALTH.	64	7 935	6 012	6 809	3 533	7 951	241 071	-

^a Represents zero or rounds to zero.

Excludes "city contributions" which represent intragovernmental transactions rather than revenue.

Table 8. Finances of Individual City Governments Having 300,000 Population or More, in Detail:
1977-78—Continued
 (Thousands of dollars)

Item	Miami	Milwaukee	Minneapolis	Nashville-Davidson	Newark	New Orleans	New York City	Oakland
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED								
TRANSPORTATION:								
HIGHWAYS	9 724	24 592	24 536	26 076	4 918	21 877	194 541	15 895
AIRPORTS	-	-	-	-	-	6 591	-	11 426
WATER TRANSPORT AND TERMINALS	-	1 323	153	-	-	-	12 055	17 704
PARKING FACILITIES	1 632	1 068	1 253	2 451	75	124	23 666	2 130
PUBLIC SAFETY:								
POLICE PROTECTION	23 320	48 372	19 519	21 151	34 507	31 240	726 910	24 113
FIRE PROTECTION	16 312	21 940	12 276	15 260	24 361	14 793	324 520	16 808
CORRECTION	-	19	519	3 282	-	11 808	134 736	1 474
PROTECTIVE INSPECTION AND REGULATION	2 198	4 231	3 185	1 734	1 320	1 833	50 613	1 316
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	5 278	18 588	13 594	29 034	4 699	19 207	134 519	2 264
CAPITAL OUTLAY	5 278	5 616	3 419	22 549	-	7 952	77 301	1 006
SANITATION OTHER THAN SEWERAGE	11 088	16 845	8 582	8 138	6 274	9 642	299 817	1 931
PARKS AND RECREATION	15 910	9 900	25 323	7 039	5 341	21 852	136 825	14 468
HOUSING AND URBAN RENEWAL	-	16 038	8 049	76	1 414	19 518	486 299	8 757
NATURAL RESOURCES	-	3 817	-	-	-	-	-	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	1 247	6 941	3 703	2 967	6 052	7 688	96 036	4 831
GENERAL CONTROL	4 850	9 199	5 554	9 263	6 639	14 884	167 064	3 106
GENERAL PUBLIC BUILDINGS	1 229	4 487	4 074	4 992	7 166	6 001	74 418	4 942
INTEREST ON GENERAL DEBT	8 841	8 810	9 175	17 223	9 561	14 708	733 703	9 086
OTHER	14 788	30 840	36 634	35 334	45 568	48 687	1 411 092	28 268
UTILITY EXPENDITURE	-	20 188	12 878	209 637	10 698	11 496	1 413 185	-
EMPLOYEE-RETIREMENT EXPENDITURE:	8 526	19 731	25 010	12 586	4 287	15 917	983 767	18 468
EXHIBIT: TOTAL EXPENDITURE FOR SALARIES AND WAGES	64 986	149 428	89 957	202 623	204 794	119 694	5 861 828	76 744
BORROWING, TOTAL	28 000	57 255	122 835	63 500	18 739	34 348	1 604 868	2 346
DEBT REDEMPTION, TOTAL	11 797	27 978	20 298	23 755	14 351	15 835	2 142 773	12 927
GROSS DEBT OUTSTANDING	133 720	285 283	307 736	552 361	168 696	371 621	14 343 134	157 405
NET LONG-TERM DEBT OUTSTANDING	127 013	226 587	297 380	520 991	164 058	315 779	12 021 439	93 040
LONG-TERM DEBT OUTSTANDING								
GENERAL DEBT	133 720	270 191	307 736	551 280	164 235	330 526	13 947 907	152 102
EDUCATION		233 796	298 095	329 527	155 428	342 317	11 376 909	152 102
HIGHWAYS		-	71 488	68 306	102 603	-	1 027 363	-
HOSPITALS	12 030	35 748	59 686	3 197	-	16 717	660 649	-
SEWERAGE		-	-	495	-	-	235 987	-
PARKS AND RECREATION	53 980	27 848	9 909	11 515	-	19 935	635 128	-
HOUSING AND URBAN RENEWAL	32 682	14 752	24 350	3 535	120	-	128 774	3 921
AIRPORTS	-	45 146	117 865	6 180	17 182	81 285	3 021 464	-
WATER TRANSPORT AND TERMINALS		-	-	2 200	-	23 824	98	6 847
OTHER AND UNALLOCABLE	35 028	38 158	80 515	234 099	35 523	200 556	311 467	116 410
35 028	38 158	80 515	234 099	35 523	200 556	5 355 979	24 924	
UTILITY DEBT	-	36 395	9 641	221 753	8 807	8 209	2 570 998	-
WATER SUPPLY SYSTEMS	-	36 395	9 641	170 126	8 807	8 209	644 624	-
ELECTRIC POWER SYSTEMS	-	-	-	51 627	-	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	-	-	-	-	1 926 374	-
LONG-TERM DEBT ISSUED								
FULL FAITH AND CREDIT	28 000	57 255	122 835	63 500	18 739	25 845	1 604 868	2 346
GENERAL	28 000	37 005	76 865	24 000	18 739	25 845	1 527 030	-
UTILITY	28 000	37 005	75 575	24 000	17 727	25 845	1 488 005	-
NONGUARANTEED	-	-	1 290	-	1 012	-	39 025	-
GENERAL	-	20 250	45 970	39 500	-	-	77 838	2 346
UTILITY	-	20 250	45 970	13 600	-	-	77 838	2 346
LONG-TERM DEBT RETIRED	11 797	24 978	20 298	20 569	11 016	15 835	1 175 647	3 645
GENERAL	11 797	22 748	19 279	13 300	10 071	15 138	965 744	3 645
UTILITY	-	2 230	1 019	7 269	10 945	697	209 903	-
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	-	-	-	-	-
LONG-TERM DEBT REFUNDED	-	-	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS	177 353	542 150	344 001	240 914	53 309	215 500	14 432 829	210 666
EMPLOYEE RETIREMENT	105 607	402 356	232 330	50 764	1 133	65 850	10 657 477	92 282
OTHER THAN EMPLOYEE RETIREMENT	71 746	139 794	111 671	190 150	52 176	149 650	3 775 352	118 384
CASH AND DEPOSITS	69 070	91 063	21 550	132 230	10 481	133 795	263 535	48 256
SECURITIES	2 676	48 731	90 121	57 920	41 695	15 855	3 511 817	70 128
FEDERAL	2 676	39 552	40 964	53 956	40 920	14 628	1 648 769	6 938
FEDERAL AGENCY ONLY	-	1 715	-	-	-	-	-	515
STATE AND LOCAL GOVERNMENTS	-	-	-	38	-	20	738 368	-
OTHER (NONGOVERNMENTAL)	-	9 179	49 157	3 926	775	1 207	1 124 680	63 190
BY PURPOSE ¹								
OFFSETS TO DEBT	6 707	43 604	10 356	30 289	177	34 747	1 926 468	59 062
BOND FUNDS	55 232	20 506	74 447	82 101	2 881	55 743	254 497	10 748
OTHER	9 807	75 684	26 868	77 760	49 118	59 160	1 594 387	48 574

¹ Represents zero or rounds to zero.

Comprises payments to beneficiaries (including withdrawal of contributions).

Table 8. Finances of Individual City Governments Having 300,000 Population or More, in Detail:
1977-78—Continued
(Thousands of dollars)

Item	Oklahoma City	Omaha	Philadelphia	Phoenix	Pittsburgh	Portland	St. Louis	In Autos.
POPULATION, 1977 (ESTIMATED)	371 802	365 711	1 778 345	684 516	442 139	383 904	517 671	793 374
REVENUE, TOTAL	191 741	136 192	1 424 982	321 028	186 820	180 984	364 910	506 895
GENERAL REVENUE								
INTERGOVERNMENTAL REVENUE	167 716	132 282	1 312 506	280 715	166 974	166 103	331 009	170 135
FROM STATE GOVERNMENT	51 994	61 188	436 889	134 076	70 251	65 274	108 781	59 973
EDUCATION	3 863	14 639	164 315	55 925	25 843	11 489	32 982	4 386
HIGHWAYS	1 711	9 720	13 182	14 613	8 772	4 942	6 966	194
PUBLIC WELFARE	-	-	27 933	-	-	-	13 821	-
HEALTH AND HOSPITALS	-	111	48 605	-	-	-	5 461	395
HOUSING AND URBAN RENEWAL	-	-	-	-	-	-	-	-
GENERAL SUPPORT	496	3 379	6 248	37 596	1 361	5 855	1 127	561
OTHER	1 656	1 418	68 347	3 716	15 710	6 692	5 607	3 236
FROM FEDERAL GOVERNMENT	48 047	43 934	259 935	76 039	40 006	51 929	75 777	54 215
GENERAL REVENUE SHARING	7 041	5 310	51 933	9 392	12 669	0 312	13 980	10 257
OTHER	41 006	38 624	208 002	66 647	27 337	41 617	61 797	43 958
FROM LOCAL GOVERNMENTS	84	2 615	12 639	2 112	4 402	1 856	22	1 372
GENERAL REVENUE FROM OWN SOURCES	115 722	71 094	875 617	146 639	96 723	100 829	222 228	110 162
TAXES	75 069	55 015	692 798	93 861	83 492	67 421	171 655	65 285
PROPERTY	25 218	32 396	183 549	35 614	43 447	5 038	33 400	39 251
GENERAL SALES AND GROSS RECEIPTS	41 708	16 104	-	38 009	-	-	30 843	20 942
SELECTIVE SALES AND GROSS RECEIPTS	6 420	2 905	3 825	15 487	7 118	7 967	43 935	3 172
ALCOHOLIC BEVERAGES	-	-	-	-	-	-	-	-
MOTOR FUELS	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	5 862	2 905	-	10 424	-	6 635	36 648	2 054
TOBACCO PRODUCTS	-	-	-	-	-	-	4 002	-
OTHER	558	-	3 825	5 063	7 118	1 332	3 285	1 138
INCOME TAXES	-	-	448 264	-	17 436	-	47 742	-
MOTOR VEHICLE LICENSES	-	1 868	19	-	-	-	1 452	-
OTHER	1 723	1 742	57 141	4 751	15 491	9 416	14 283	1 920
CHARGES AND MISCELLANEOUS GENERAL REVENUE	40 653	16 079	182 819	52 778	13 231	33 408	50 573	44 877
CURRENT CHARGES	22 475	10 762	105 294	26 034	3 547	22 106	39 636	23 597
EDUCATION	-	-	-	-	-	-	-	-
SCHOOL LUNCH SALES	-	-	-	-	-	-	-	-
OTHER LOCAL SCHOOL CHARGES	-	-	-	-	-	-	-	-
INSTITUTIONS OF HIGHER EDUCATION	-	-	-	-	-	-	-	-
HIGHWAYS	31	98	-	391	79	1 213	1 941	25
HOSPITALS	-	-	(1)	-	-	-	16 739	-
SEWERAGE	4 063	6 584	40 654	937	-	11 504	-	9 720
SANITATION OTHER THAN SEWERAGE	5 095	230	206	12	-	193	20	4 015
PARKS AND RECREATION	3 804	2 301	5 832	2 478	1 200	5 250	2 434	2 974
HOUSING AND URBAN RENEWAL	-	-	1 301	1 388	132	143	-	54
AIRPORTS	5 683	-	32 213	18 533	-	-	14 724	4 647
WATER TRANSPORT AND TERMINALS	-	21	6 442	-	216	-	322	-
PARKING FACILITIES	2 373	449	3 098	399	1 560	2 647	1 375	267
MISCELLANEOUS COMMERCIAL ACTIVITIES	-	-	-	-	-	-	112	190
OTHER	1 426	1 079	15 548	1 896	360	1 156	1 969	1 715
SPECIAL ASSESSMENTS	627	918	-	7 327	12	4 322	25	4 962
SALE OF PROPERTY	635	112	14 358	213	1 173	92	718	1 587
HOUSING AND URBAN RENEWAL	448	-	14 358	-	961	-	-	895
OTHER	187	112	-	213	212	92	718	692
INTEREST EARNINGS	11 189	1 759	14 179	13 442	5 036	5 503	5 960	11 396
FINES AND FORFEITS	4 043	60	9 331	3 788	2 778	496	2 654	1 971
OTHER AND UNALLOCABLE	1 684	1 927	39 657	1 974	685	889	1 580	1 364
UTILITY REVENUE	16 110	-	39 310	31 919	13 051	13 061	12 342	332 123
EMPLOYEE-RETIREMENT REVENUE ¹	7 915	3 910	73 166	8 394	6 795	1 820	21 559	4 637
EXPENDITURE, TOTAL	172 728	137 998	1 507 924	325 781	195 480	216 325	330 201	610 316
GENERAL EXPENDITURE								
INTERGOVERNMENTAL EXPENDITURE	141 912	135 194	1 377 134	287 563	170 642	187 406	306 141	189 788
DIRECT GENERAL EXPENDITURE	1 711	2 392	55 990	9 966	2 228	1 962	27 331	8 311
CURRENT OPERATION	140 201	132 802	1 321 144	277 597	168 414	185 444	278 810	181 477
CAPITAL OUTLAY	91 618	76 188	979 987	195 896	135 992	161 413	237 083	133 786
CONSTRUCTION	33 696	50 503	245 463	70 821	25 779	21 876	34 309	39 702
LAND AND EXISTING STRUCTURES	24 489	42 452	212 320	55 564	20 442	18 770	23 054	31 970
EQUIPMENT	5 021	5 432	18 467	11 348	720	1 812	1 103	5 493
ASSISTANCE AND SUBSIDIES	4 186	2 619	14 676	3 909	4 617	1 294	10 152	2 239
INTEREST ON GENERAL DEBT	14 887	6 111	95 694	10 680	6 643	2 155	30	330
BY FUNCTION:								
EDUCATION SERVICES ²								
EDUCATION	259	49	39 028	5 357	-	1 254	4 936	589
LOCAL SCHOOLS	259	38	29 572	5 357	-	819	4 936	589
HIGHER EDUCATION	-	11	9 456	-	-	435	-	-
LIBRARIES	6	3 168	23 123	4 409	2 534	-	4 492	2 811
SOCIAL SERVICES AND INCOME MAINTENANCE ³								
PUBLIC WELFARE	-	45	75 556	307	30	-	4 134	931
CATEGORICAL CASH ASSISTANCE	-	-	-	-	-	-	-	-
OTHER CASH ASSISTANCE	-	-	-	-	-	-	30	330
VENDOR PAYMENTS FOR MEDICAL CARE	-	-	-	-	-	-	-	-
VENDOR PAYMENTS, OTHER	-	-	271	-	-	-	-	-
WELFARE INSTITUTIONS	-	-	6 983	-	-	-	-	-
OTHER PUBLIC WELFARE	-	45	68 302	307	30	-	4 104	601
HOSPITALS	-	-	3 331	63	-	36 300	56 011	803
OWN HOSPITALS	-	-	(1)	-	-	-	56 011	-
OTHER HOSPITALS	-	-	3 331	63	-	'36 300	-	803
HEALTH	-	1 985	82 908	707	-	468	10 595	10 514

¹ Represents zero or rounds to zero.² Effective for fiscal year 1977-78, city no longer operates a hospital.³ Exclusive of "city contributions" which represent intragovernmental transactions rather than revenue.⁴ Represents disbursement of revenue bonds issued June 24, 1978 for the Good Samaritan Hospital and Medical Center.

Table 8. Finances of Individual City Governments Having 300,000 Population or More, in Detail:
1977-78—Continued
 (Thousands of dollars)

Item	Oklahoma City	Omaha	Philadelphia	Phoenix	Pittsburgh	Portland	St. Louis	San Antonio
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED								
TRANSPORTATION:								
HIGHWAYS	16 076	16 454	72 163	33 245	24 439	11 415	13 719	15 403
AIRPORTS	6 101	-	18 709	28 304	-	-	14 215	2 822
WATER TRANSPORT AND TERMINALS	-	249	6 161	-	-	-	310	-
PARKING FACILITIES	908	114	1 639	633	1 168	5 296	1 169	275
PUBLIC SAFETY:								
POLICE PROTECTION	14 614	13 230	189 076	50 790	27 691	25 463	48 582	29 439
FIRE PROTECTION	14 201	11 043	60 451	21 670	24 900	17 414	17 255	14 781
CORRECTION	743	47	49 734	808	-	-	9 274	527
PROTECTIVE INSPECTION AND REGULATION	2 080	1 000	14 028	2 476	774	2 140	3 503	1 295
ENVIRONMENTAL AND HOUSING:								
SEWERAGE	17 350	29 081	91 362	16 694	1 086	18 490	393	26 150
CAPITAL OUTLAY	14 601	23 201	68 159	11 260	16	7 661	129	17 078
SANITATION OTHER THAN SEWERAGE	5 115	6 397	64 772	16 646	11 913	2 273	8 075	9 817
PARKS AND RECREATION	12 549	9 247	71 250	18 689	13 705	16 650	21 076	24 021
HOUSING AND URBAN RENEWAL	6 219	5 738	51 923	9 604	4 678	6 891	8 478	7 136
NATURAL RESOURCES	-	-	-	-	-	-	231	-
GOVERNMENTAL ADMINISTRATION:								
FINANCIAL ADMINISTRATION	3 137	1 617	21 339	5 422	3 870	4 638	7 318	4 644
GENERAL CONTROL	3 233	3 385	73 878	8 896	3 340	5 407	12 205	3 954
GENERAL PUBLIC BUILDINGS	2 335	8 351	28 981	2 287	3 694	2 394	1 599	1 324
INTEREST ON GENERAL DEBT	14 887	6 111	95 694	10 880	6 643	2 155	7 388	7 659
OTHER	22 099	17 883	242 028	49 676	40 177	28 758	51 183	24 893
UTILITY EXPENDITURE	24 720	-	47 966	34 871	11 210	18 325	10 320	417 184
EMPLOYEE-RETIREMENT EXPENDITURE	6 096	2 804	82 824	3 347	13 628	10 594	13 740	3 344
EXHIBIT: TOTAL EXPENDITURE FOR SALARIES AND WAGES	58 495	45 138	611 736	118 932	81 322	80 141	167 211	128 840
BORROWING, TOTAL	44 032	7 960	233 635	41 918	15 200	63 214	-	169 845
DEBT REDEMPTION, TOTAL	20 312	9 132	253 585	11 648	15 306	10 724	11 168	25 430
GROSS DEBT OUTSTANDING								
NET LONG-TERM DEBT OUTSTANDING	408 732	115 877	1 555 074	545 426	137 666	109 426	151 832	714 743
LONG-TERM DEBT OUTSTANDING	342 536	108 060	1 480 845	340 547	125 785	86 769	140 015	666 770
LONG-TERM DEBT OUTSTANDING	390 956	113 577	1 554 648	538 320	127 806	101 420	151 832	705 248
GENERAL DEBT	302 097	113 577	1 241 912	368 460	127 806	85 276	139 242	167 232
EDUCATION	-	-	4 148	-	-	-	-	-
HIGHWAYS	37 358	25 908	96 755	33 800	-	-	32 555	-
HOSPITALS	-	-	-	-	-	-	1 685	-
SEWERAGE	9 178	46 506	136 535	80 350	-	3 050	1 307	25 927
PARKS AND RECREATION	6 037	6 718	264 416	30 245	-	1 393	33 750	-
HOUSING AND URBAN RENEWAL	-	-	42 205	13 225	3 042	27 067	1 614	-
AIRPORTS	49 312	-	230 042	60 250	-	-	46 280	7 027
WATER TRANSPORT AND TERMINALS	-	46	82 733	-	-	-	800	-
OTHER AND UNLOCABLE	200 212	34 399	385 078	150 590	124 764	17 466	21 251	134 278
UTILITY DEBT	88 859	-	312 736	169 860	-	16 144	12 590	538 016
WATER SUPPLY SYSTEMS	88 859	-	165 559	169 860	-	16 144	12 590	53 276
ELECTRIC POWER SYSTEMS	-	-	-	-	-	-	-	484 290
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-	450
TRANSIT SYSTEMS	-	-	147 177	-	-	-	-	-
LONG-TERM DEBT ISSUED	44 032	7 960	233 635	161 105	15 200	63 214	-	169 845
FULL FAITH AND CREDIT	26 919	7 960	67 635	144 875	15 200	20 586	-	26 595
GENERAL	26 919	7 960	87 635	136 875	15 200	15 581	-	26 595
UTILITY	-	-	-	8 000	-	5 005	-	-
NONGUARANTEED	17 113	-	146 000	16 230	-	42 628	-	143 250
GENERAL	10 312	-	121 000	16 230	-	42 628	-	1 250
UTILITY	6 801	-	25 000	-	-	-	-	142 000
LONG-TERM DEBT RETIRED	18 967	9 032	142 350	16 373	9 616	7 632	11 168	18 521
GENERAL	16 532	9 032	136 430	11 538	9 616	6 428	10 663	7 820
UTILITY	2 435	-	5 920	4 835	-	1 204	505	10 701
REFUNDING ISSUES OF LONG-TERM DEBT	-	-	-	120 275	-	-	-	-
LONG-TERM DEBT REFUNDED	-	-	-	4 725	-	-	-	55
CASH AND SECURITY HOLDINGS	259 837	56 147	839 651	393 183	92 539	122 083	338 269	209 951
EMPLOYEE RETIREMENT	30 209	32 778	485 064	75 121	2 205	2 736	239 437	31 565
OTHER THAN EMPLOYEE RETIREMENT	229 628	23 369	354 587	318 062	90 334	119 347	98 832	178 386
CASH AND DEPOSITS	188 851	9 350	227 893	39 170	64 030	89 918	97 999	138 971
SECURITIES	40 777	14 019	126 694	278 892	26 304	29 429	833	39 415
FEDERAL	40 777	11 874	71 831	178 245	6 304	14 849	86	39 415
FEDERAL AGENCY ONLY	-	-	17 609	805	-	6 544	-	2 766
STATE AND LOCAL GOVERNMENTS	-	-	-	-	-	-	-	-
OTHER (NONGOVERNMENTAL)	-	2 145	54 863	100 647	20 000	14 580	747	-
BY PURPOSE:								
OFFSETS TO DEBT	48 420	5 517	73 803	197 773	2 021	14 651	11 817	38 478
BOND FUNDS	128 479	9 194	166 501	55 695	43 915	32 449	22 419	90 471
OTHER	52 729	8 658	114 283	64 594	44 398	72 207	64 596	49 437

* Represents zero or rounds to zero.

† Comprises payments to beneficiaries (including withdrawal of contributions).

Table 8. Finances of Individual City Governments Having 300,000 Population or More, in Detail:
1977-78—Continued
(Thousands of dollars)

Item	San Diego	San Francisco	San Jose	Seattle	Toledo	Tulsa	Washington, D.C.
POPULATION, 1977 (ESTIMATED)	799 725	655 072	583 402	488 928	358 677	334 365	684 891
REVENUE, TOTAL	346 264	1 059 344	227 213	384 970	140 809	157 808	1 791 328
GENERAL REVENUE.							
INTERGOVERNMENTAL REVENUE.	288 499	904 774	213 518	253 961	130 492	138 879	1 683 824
FROM STATE GOVERNMENT.	111 380	362 095	70 844	82 799	47 113	38 745	726 272
EDUCATION.	38 531	204 192	39 945	27 825	10 520	3 766	-
HIGHWAYS.	-	259	-	-	-	-	-
PUBLIC WELFARE.	8 087	11 868	6 756	9 170	3 635	1 616	-
HEALTH AND HOSPITALS.	-	120 326	-	-	-	-	-
HOUSING AND URBAN RENEWAL.	-	19 504	-	2 367	111	-	-
GENERAL SUPPORT.	18 621	39 828	14 371	5 572	6 152	491	-
OTHER.	11 823	12 407	18 818	10 716	622	1 659	-
FROM FEDERAL GOVERNMENT.	65 040	156 139	25 741	49 374	34 908	34 843	696 346
GENERAL REVENUE SHARING.	8 782	21 349	7 504	10 222	5 534	6 734	28 745
OTHER.	56 258	134 790	18 237	39 152	29 374	28 109	667 601
FROM LOCAL GOVERNMENTS.	7 809	1 764	5 158	5 600	1 685	136	29 926
GENERAL REVENUE FROM OWN SOURCES . . .	177 119	542 579	142 674	171 162	83 379	100 134	957 552
TAXES.	107 321	378 993	93 408	98 760	49 933	54 588	847 668
PROPERTY.	47 211	252 170	39 367	35 802	8 005	11 182	197 781
GENERAL SALES AND GROSS RECEIPTS.	37 157	38 781	23 414	15 126	-	36 941	157 708
SELECTIVE SALES AND GROSS RECEIPTS.	13 479	30 648	15 022	26 357	300	4 883	156 720
ALCOHOLIC BEVERAGES.	-	-	-	-	-	-	9 617
MOTOR FUELS.	-	-	-	-	-	-	21 450
PUBLIC UTILITIES.	7 582	18 201	14 190	22 976	-	4 280	61 132
TOBACCO PRODUCTS.	-	-	-	-	-	-	11 207
OTHER.	5 897	12 447	832	3 381	300	603	53 314
INCOME TAXES	-	-	-	-	38 177	-	289 599
MOTOR VEHICLE LICENSES.	-	-	-	30	1 003	-	17 301
OTHER.	9 474	57 394	15 605	21 445	2 000	1 582	28 559
CHARGES AND MISCELLANEOUS GENERAL REVENUE.	69 798	163 686	49 266	72 402	33 446	45 546	109 884
CURRENT CHARGES.	25 855	111 457	32 506	44 159	26 218	24 292	75 235
EDUCATION.	-	-	-	-	-	-	5 932
SCHOOL LUNCH SALES.	-	-	-	-	-	-	2 085
OTHER LOCAL SCHOOL CHARGES.	-	-	-	-	-	-	1 012
INSTITUTIONS OF HIGHER EDUCATION.	-	-	-	-	-	-	2 835
HIGHWAYS.	477	-	1 377	257	4 730	6	143
HOSPITALS.	-	15 578	-	-	-	-	10 907
SEWERAGE.	9 798	20 I13	11 739	17 980	13 477	6 207	28 613
SANITATION OTHER THAN SEWERAGE.	528	-	740	12 104	2 568	2 909	2 267
PARKS AND RECREATION.	9 614	5 449	1 486	7 216	1 170	1 637	2 344
HOUSING AND URBAN RENEWAL.	980	1 012	-	258	271	66	13 226
AIRPORTS.	562	40 473	14 043	-	-	11 613	-
WATER TRANSPORT AND TERMINALS.	-	18 642	-	-	-	-	-
PARKING FACILITIES.	747	3 384	1 200	2 257	165	1 416	3 138
MISCELLANEOUS COMMERCIAL ACTIVITIES.	324	53	-	-	125	-	661
OTHER.	2 825	6 753	1 921	4 087	3 712	438	8 004
SPECIAL ASSESSMENTS.	21 518	45	3 557	5 156	2 955	27	138
SALE OF PROPERTY	5 073	3 440	363	943	-	1 719	6 107
HOUSING AND URBAN RENEWAL.	-	2 755	-	721	-	1 507	-
OTHER.	5 073	685	363	222	-	212	6 107
INTEREST EARNINGS.	10 497	27 371	9 875	15 188	1 229	8 560	9 028
FINES AND FORFEITS.	4 512	13 517	2 004	6 079	1 650	2 432	13 823
OTHER AND UNALLOCABLE.	2 343	7 856	961	877	1 394	8 516	5 553
UTILITY REVENUE,	41 126	92 457	1 308	114 380	10 317	14 071	18 716
EMPLOYEE-RETIREMENT REVENUE:	16 639	62 I13	12 387	16 629	-	4 858	18 788
EXPENDITURE, TOTAL	305 848	992 849	178 611	379 128	149 940	145 988	1 782 500
GENERAL EXPENDITURE.	241 210	775 923	171 961	230 794	136 847	128 461	1 658 477
INTERGOVERNMENTAL EXPENDITURE.	20 209	57 935	98	16 391	1 456	1 535	35 337
DIRECT GENERAL EXPENDITURE.	221 001	717 988	171 863	214 403	135 391	126 926	1 623 140
CURRENT OPERATION.	167 289	408 914	111 790	165 051	115 896	72 571	1 280 960
CAPITAL OUTLAY	47 695	133 358	50 576	39 437	15 269	38 065	142 666
CONSTRUCTION.	31 851	125 329	34 361	35 595	13 285	31 201	130 805
LAND AND EXISTING STRUCTURES.	11 883	3 563	12 164	1 723	235	3 212	841
EQUIPMENT.	3 961	4 466	4 051	2 119	1 749	3 652	11 020
ASSISTANCE AND SUBSIDIES.	-	58 0!	-	-	-	-	99 493
INTEREST ON GENERAL DEBT	6 017	27 515	9 497	9 915	4 226	16 290	100 021
BY FUNCTION:							
EDUCATION SERVICES:							
EDUCATION.	10 610	4 394	-	1 871	-	481	324 678
LOCAL SCHOOLS.	10 610	4 394	-	1 871	-	481	268 712
HIGHER EDUCATION.	-	-	-	-	-	-	55 966
LIBRARIES.	5 551	6 119	5 376	6 475	-	125	10 311
SOCIAL SERVICES AND INCOME MAINTENANCE:							
PUBLIC WELFARE.	16	148 902	-	-	-	-	285 142
CATEGORICAL CASH ASSISTANCE.	-	58 201	-	-	-	-	91 049
OTHER CASH ASSISTANCE.	-	-	-	-	-	-	7 644
VENDOR PAYMENTS FOR MEDICAL CARE.	-	-	-	-	-	-	103 426
VENDOR PAYMENTS, OTHER.	-	306	-	-	-	-	-
WELFARE INSTITUTIONS.	-	3	-	-	-	-	-
OTHER PUBLIC WELFARE.	16	90 392	-	-	-	-	9 328
HOSPITALS.	-	75 014	-	-	-	-	72 895
OWN HOSPITALS.	-	61 104	-	-	-	-	5 719
OTHER HOSPITALS.	-	13 910	-	-	-	-	69 188
HEALTH.	134	33 300	-	8 809	6 161	5 719	21 876
852	-	-	-	-	-	-	47 737

* Represents zero or rounds to zero.

† Exclusive of "city contributions" which represent intragovernmental transactions rather than revenue.

* Includes \$30,185 thousand in unemployment compensation payroll taxes and Federal contributions for unemployment compensation.

Table 8. Finances of Individual City Governments Having 300,000 Population or More, in Detail:
1977-78—Continued

(Thousands of dollars)

Item	San Diego	San Francisco	San Jose	Seattle	Toledo	Tulsa	Washington, D.C.
GENERAL EXPENDITURE, BY FUNCTION--CONTINUED							
TRANSPORTATION:							
HIGHWAYS	17 492	26 302	17 514	18 705	13 506	12 153	55 797
AIRPORTS	464	69 959	14 309	-	-	9 513	-
WATER TRANSPORT AND TERMINALS.	-	13 472	-	252	-	21	-
PARKING FACILITIES	123	815	750	1 427	84	1 612	-
PUBLIC SAFETY:							
POLICE PROTECTION.	33 395	48 730	30 021	34 174	19 393	10 721	140 266
FIRE PROTECTION.	18 889	36 612	16 217	23 170	14 156	9 950	54 872
CORRECTION	178	15 394	-	1 996	1 747	654	74 840
PROTECTIVE INSPECTION AND REGULATION	4 683	3 587	3 085	5 708	859	648	8 705
ENVIRONMENTAL AND HOUSING:							
SEWERAGE	28 015	46 567	25 006	21 312	15 708	10 019	71 316
CAPITAL OUTLAY	17 573	40 809	18 358	3 284	5 916	7 070	55 725
SANITATION OTHER THAN SEWERAGE	10 352	4 590	2 019	11 510	6 958	4 052	24 044
PARKS AND RECREATION	32 192	33 539	23 786	33 444	6 165	10 210	27 267
HOUSING AND URBAN RENEWAL.	11 412	23 149	1 979	9 991	11 839	6 304	36 893
NATURAL RESOURCES.	5 137	-	-	-	-	1 119	-
GOVERNMENTAL ADMINISTRATION:							
FINANCIAL ADMINISTRATION	6 192	12 274	3 317	3 482	2 326	1 794	30 812
GENERAL CONTROL.	9 573	30 058	5 467	14 886	3 426	3 333	53 054
GENERAL PUBLIC BUILDINGS	5 146	6 986	1 851	1 155	2 807	1 285	39 784
INTEREST ON GENERAL DEBT	6 017	27 515	9 497	9 915	4 226	16 290	100 021
OTHER.	35 639	108 645	11 767	22 512	27 486	21 606	181 874
UTILITY EXPENDITURE:							
EMPLOYEE-RETIREMENT EXPENDITURE ¹	51 507	141 700	1 669	125 108	13 093	13 784	24 361
EXHIBIT I TOTAL EXPENDITURE FOR SALARIES AND WAGES	13 131	75 226	4 981	23 226	-	3 743	799 662
BORROWING, TOTAL	114 101	361 028	76 468	145 372	73 086	46 554	768 991
DEBT REDEMPTION, TOTAL	6 500	69 037	28 453	52 129	18 560	30 024	90 832
NET LONG-TERM DEBT OUTSTANDING	5 405	36 113	20 743	27 504	4 833	17 050	27 338
GROSS DEBT OUTSTANDING	139 750	656 955	145 719	516 225	153 911	227 877	1 581 177
NET LONG-TERM DEBT OUTSTANDING	125 578	581 581	119 797	388 384	67 369	253 717	1 437 970
LONG-TERM DEBT OUTSTANDING							
GENERAL DEBT	139 750	601 470	145 719	506 305	73 703	322 097	1 447 870
EDUCATION.	134 005	523 076	145 524	167 525	61 057	291 911	1 410 169
HIGHWAYS	-	43 990	-	-	2 115	-	-
HOSPITALS.	-	24 275	-	15 118	12 294	21 313	111 574
SEWERAGE	-	16 925	-	-	-	87 315	8 172
PARKS AND RECREATION	50 320	153 848	18 174	86 545	22 555	24 992	66 960
HOUSING AND URBAN RENEWAL.	30 735	2 805	6 730	2 167	5 650	19 525	20 632
AIRPORTS	22 500	15 630	49 795	-	4 005	-	104 631
WATER TRANSPORT AND TERMINALS.	-	204 300	9 080	-	570	46 060	-
OTHER AND UNALLOCABLE.	30 450	48 625	-	-	-	11 410	-
30 450	12 678	61 745	63 695	13 868	81 296	1 098 200	-
UTILITY DEBT	5 745	78 394	195	338 780	12 645	30 186	37 701
WATER SUPPLY SYSTEMS	5 745	38 301	195	40 255	12 645	30 186	37 701
ELECTRIC POWER SYSTEMS	-	40 093	-	298 525	-	-	-
GAS SUPPLY SYSTEMS	-	-	-	-	-	-	-
TRANSIT SYSTEMS	-	-	-	-	-	-	-
LONG-TERM DEBT ISSUED							
FULL FAITH AND CREDIT	14 500	69 037	28 453	52 129	5 080	74 759	90 832
GENERAL.	14 500	14 037	24 800	8 804	2 880	21 943	90 832
UTILITY.	14 500	8 037	24 800	8 804	2 880	21 943	90 832
NONGUARANTEED	-	6 000	-	-	-	-	-
GENERAL.	-	55 000	3 653	43 325	2 200	52 816	-
UTILITY.	-	55 000	3 653	6 750	2 200	52 816	-
LONG-TERM DEBT RETIRED	5 405	32 138	8 908	14 930	4 833	15 581	21 338
GENERAL.	4 625	22 002	8 904	5 725	4 548	13 255	20 225
UTILITY.	780	10 136	4	9 205	285	2 326	1 113
REFUNDING ISSUES OF LONG-TERM DEBT	8 000	-	-	-	-	44 735	-
LONG-TERM DEBT REFUNDED	-	-	-	-	-	-	-
CASH AND SECURITY HOLDINGS	345 250	1 166 600	291 586	449 021	33 502	183 202	265 787
EMPLOYEE RETIREMENT	181 462	762 832	122 538	162 341	-	34 596	17, 63
OTHER THAN EMPLOYEE RETIREMENT	163 788	403 768	169 048	286 680	33 502	148 606	190 524
CASH AND DEPOSITS	53 945	143 161	48 376	68 808	4 981	82 459	28 943
SECURITIES	109 843	260 607	120 672	217 872	28 521	66 147	161 581
FEDERAL	19 744	258 671	34 612	125 647	21 959	60 154	85 653
FEDERAL AGENCY ONLY	780	-	7 258	6 109	-	-	-
STATE AND LOCAL GOVERNMENTS	-	-	-	-	-	4 638	-
OTHER (NONGOVERNMENTAL).	90 099	1 936	86 060	92 225	6 562	1 355	75 728
BY PURPOSE:							
OFFSETS TO DEBT	14 172	19 889	25 922	117 921	6 333	68 780	9 900
BOND FUNDS	1 162	214 109	33 705	84 085	7 426	41 586	-
OTHER.	148 454	169 770	109 421	84 674	19 743	38 240	180 624

¹ Represents zero or rounds to zero.² Comprises payments to beneficiaries (including withdrawal of contributions).³ Includes \$16,628 thousand expended for regular and extended unemployment compensation benefits.⁴ Includes \$12,371 thousand in holdings of unemployment compensation fund.

DEFINITIONS OF SELECTED TERMS

Agency and Private Trust Transactions—Transactions excluded from Census data on city finances because they involve receipt, holding, and disbursement of moneys by city governments as agent or trustee for other governments or private persons, such as collection of Federal income taxes and social security “taxes,” receipt and return of guarantee deposits, and the like.

Assistance and Subsidies—For local governments this category is limited to direct cash assistance payments to public welfare recipients. See **Public Welfare**.

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Borrowing—Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

Cash and Security Holdings—Cash, deposits, and governmental and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance—See **Public Welfare**.

Construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements and provision of equipment and facilities that are integral parts of a structure. Includes both contract and force account construction.

Correction—Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except by city utilities. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions,

gross income of commercial activities, and the like. Excludes amounts received from other governments (see **Intergovernmental Revenue**) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Operation—Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

Debt—All long-term credit obligations of the city and its agencies whether backed by the city's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from city employee retirement funds.

Debt Issued—See **Long-Term Debt Issued**.

Debt Offsets—See **Long-Term Debt Offsets**.

Debt Outstanding—All debt obligations remaining unpaid on the date specified.

Debt Redemption—Long-term debt redeemed—i.e., amounts retired other than by refunding—plus any net decrease in short-term debt outstanding.

Debt Retired—See **Long-Term Debt Retired**.

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than **Intergovernmental Expenditure**.

Education—Schools and other educational facilities and services. **Local Schools** includes mainly city-operated elementary and secondary schools and other educational institutional (other than higher education), and intergovernmental expenditures for education, payments to private institutions, and special educational programs. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. **Institutions of Higher Education** comprises universities, colleges, and junior colleges operated by the city.

Employee-Retirement Expenditure—Cash payments to beneficiaries (including withdrawals of contributions) of city-administered employee-retirement programs. Excludes cost of administering retirement systems, city contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under General Expenditure.

Employee-Retirement Revenue—Revenue from contributions required of employees for financing city-administered employee-retirement systems, earnings on investments held for such systems, and receipts of State payments for employees covered by municipal systems. Excludes any contributions by a city, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

Equipment—Apparatus, furnishings, motor vehicles, office machines, and the like, having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure—All amounts of money paid out by a government—not of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes non-cash transactions such as the provision of perquisites or other payments in kind.

Financial Administration—Municipal officials and agencies concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

Fire Protection—City fire fighting organization and auxiliary services thereof, inspection for fire hazards, and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water, furnished by other agencies of the city government.

Full Faith and Credit Debt—Long-term debt for which the credit of the city, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

General Control—The governing body, municipal courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also **Financial Administration**.

General Debt—All debt other than that identified as having been issued specifically for utility purposes. See **Utility Debt**.

General Expenditure—All city expenditure other than the specifically enumerated kinds of expenditure classified as utility expenditure, liquor stores expenditure, and employee-retirement or other insurance trust expenditure.

General Public Buildings—Provision and maintenance of public buildings not allocated to particular functions.

General Revenue—All city revenue except utility revenue, liquor stores revenue, and employee-retirement or other insurance trust revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned. Includes all tax collections and intergovernmental revenue, even if designated for employee retirement or local utility purposes.

General Revenue Sharing—Amounts distributed by the Federal Government to municipalities under the State and Local Fiscal Assistance Act of 1972.

General Sales or Gross Receipts Taxes—See under **Sales and Gross Receipts Taxes**.

Health—Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

Highways—Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries. However, highway policing and traffic control are classed under **Police Protection**.

Hospitals—Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprise those administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under **Other Hospitals**. However, see **Public Welfare** concerning vendor payments under welfare programs.

Housing and Urban Renewal—City housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities. For cities in Arizona, Kentucky, Michigan, New Mexico, New York, and Virginia, generally includes data for municipal housing authorities. Housing authorities for other cities are usually classified as independent governments and data for them are not included in city finance statistics.

Interest Earnings—Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest

earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure—Amounts paid for use of borrowed money.

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for old-age, survivors', disability, and health insurance for city employees.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue for General Local Government Support—Fiscal aid revenue that is unrestricted in function or in purpose to which amounts may be applied by the receiving government.

Intergovernmental Revenue From Federal Government—Intergovernmental revenue received by the city government directly from the Federal Government. Excludes Federal aid channeled through State governments.

Intergovernmental Revenue From State Government—All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

Libraries—Public libraries operated by the city (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

License Taxes—Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or non-business privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenues.

Liquor Stores Expenditure—Expenditures for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue—Amounts received from sale of liquor by city liquor stores and other revenues from city liquor store operations. Excludes any taxes collected by city liquor monopoly systems.

Local Schools—See Education.

Long-Term Debt—Debt payable more than 1 year after date of issue.

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

Long-Term Debt Offsets—Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Long-Term Debt Retired—The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

Net Long-Term Debt—Long-term debt outstanding minus long-term debt offsets.

Nonguaranteed Debt—Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the city if the pledged sources are insufficient.

Own Hospitals—See Hospitals.

Parking Facilities—Municipal public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on- and off-street parking meters.

Parks and Recreation—Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and play fields, swimming pools and bathing beaches; municipal parks; and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

Police Protection—Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

DEFINITIONS OF SELECTED TERMS

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Public Welfare—Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: **Cash Assistance** paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; **Vendor Payments** made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the city of **Welfare Institutions**. **Other Public Welfare** includes city payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and Hospital services provided directly by the city through its own hospitals and health agencies, and any payments to other governments for such purposes, are classed under those functional headings rather than here.

Purchase of Land and Existing Structures—Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Revenue—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other “receipts in kind.”

Salaries and Wages. Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security or retirement coverage.

Sale of Property—Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

Sales and Gross Receipts Taxes—Taxes, including “licenses” at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or “commissions” allowed to merchants for collection of taxes from consumers are excluded.

General sales or gross receipts taxes—Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross

income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selective sales and gross receipts taxes—Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

Sanitation—Comprises **Sewerage** and **Sanitation Other Than Sewerage** (See below). Sanitary engineering, smoke regulation, and other health activities are classified under **Health**.

Sanitation Other Than Sewerage—Street cleaning, and collection and disposal of garbage and other waste.

Securities—Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

Selective Sales and Gross Receipts Taxes—See under **Sales and Gross Receipts Taxes**.

Sewerage—Sanitary and storm sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

Short-Term Debt—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Special Assessments—Compulsory contributions collected from owners of property benefited by specific public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

Taxes—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that city tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are classified as intergovernmental revenue.

Utility—A municipally owned and operated water supply, electric light and power, gas supply, or transit system. City revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial-type activities of city governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities.

Utility Debt—Debt originally issued specifically to finance city-owned and operated water, electric, gas, or transit utility facilities.

Utility Expenditure—Expenditure for construction or acquisition of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent city) and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent city government (such costs, when identifiable, are treated as expenditure for the function served).

Utility Revenue—Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent city. Also excludes income from utility fund investments and from other nonoperating properties (treated as general revenue). Any revenue from taxes, special assessments, and fiscal aid is classified as general revenue—not utility revenue.

Vendor Payments—See Public Welfare.

Water Transport and Terminals—Provision, operation and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.